

5207-
16
988

TOWN OF SALISBURY



Annual Report 1988

Includes Revised Zoning Ordinance

University of New Hampshire
Library

Digitized by the Internet Archive
in 2010 with funding from
Boston Library Consortium Member Libraries

TABLE OF CONTENTS

Town Officers	2
Town Warrant	4
Proposed Budget 1989	7
1988 Expenditures and 1989 Selectmen's Proposals	11
Open Letter from the Planning Board	13
Proposed Amendments to Zoning Ordinance	14
Selectmen's Report	37
Planning Board Report	40
Tax Collector's Report	41
Summary of Tax Sales Accounts	42
Town Clerk's Report	42
Schedule of Town Property	43
Tax Rate Information	43
Auditors' Report	44
Recreation Department Report	65
Highway Department Report	66
1989 Highway Department Budget Proposals	67
Salisbury Fire Department Report	68
Police Department Report	69
Building Inspector's Report	70
Old Home Day Report	70
Salisbury Free Library Report	71
Planning Commission	72
Salisbury Rescue Squad Report	73
Minutes of Town Meeting — 1988	74
Vital Statistics	80

TOWN OFFICERS**MODERATOR**

Edward D. Bailey, '90

SELECTMEN

Kathleen Downes, '89

John Kepper, '90

Dorothea Lovejoy, '91

ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

Edward C. Becker

TOWN CLERK

Dora Rapalyea, '89

DEPUTY TOWN CLERK

Gayle Landry

TAX COLLECTOR

Gayle Landry, '89

DEPUTY TAX COLLECTOR

Pamela Hutchins

TREASURER

Norma C. Lovejoy, '89

SUPERVISORS OF THE CHECKLIST

Fred Adams, '94

Arthur Schaefer, Sr., '90

Russell Benedict, '92

CHIEF OF POLICE

Joseph M. Heath, III

FIRE CHIEF

Edwin Bowne

ROAD AGENT

Donald Nixon, '89

LIBRARY TRUSTEES

Patricia McDonough, '91

Nancy F. Zink-Mailloux, '90

Sandra Miller, '89

LIBRARIAN

Gail Clukay

TRUSTEES OF TRUST FUNDS

Polly Adams, '89	Gudmund Ipsen, '90	Daniel Hughes, '91*
Charlotte Hughes, '91**		

BUDGET COMMITTEE

David Chamberlin, '89	Charles Haight, '89	Kenneth Mailloux, '89
Peter Merkes, '90	Edward Sawyer '90	Sandra Miller, '90
Norma C. Lovejoy, '91	Lawrence Reagan, '91	Donald Nixon, '91
Kathleen Downes (Ex officio)		

PLANNING BOARD

Kevin Connor, '89	Wilfred Grendell, Jr., '89***	Newton deHaro, '90
Brenda Boda, '91		
John Kepper (Ex officio)		

Alternates:

Rouleen Koelb
Henry H. Smith
Wilfred Grendell, Jr.

ZONING BOARD OF ADJUSTMENT

Kevin Barry, '89	Sharon MacDuffie, '90	Mary Phillips, '90
Irene Plourde, '91	Tim Warren, '91	
Alternates:		
Norma Lovejoy		
John Bentley		

HEALTH OFFICER

Dr. Paul S. Shaw

OVERSEER OF PUBLIC WELFARE

Board of Selectmen

FOREST FIRE WARDEN

Kenneth Mailloux

BUILDING INSPECTOR

Daisy Dunham

RECREATION COMMITTEE

Karen Hooper	Sharon MacDuffie	Nancy Zink-Mailloux
Rouleen Koelb	Irene Plourde	Mary Hattan
Dawnee Broas	Lisa Uhrin	Steve Wiley

*Deceased

**Appointed

***Resigned

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 1:00 P.M. TO 7:30 P.M.
ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 3:00 P.M.
BUSINESS MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 14th day of March 1989 at one o'clock in the afternoon to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.
2. To vote by Official Ballot the revision of the Salisbury Zoning Ordinance as proposed by the Planning Board and as printed in the Town Report.

And to meet at 7:30 PM for the deliberative session to act on the following subjects:

3. To hear the reports of the Officers of the Town, agents, auditors and committees appointed, and pass any vote relating thereto.

4. To see if the Town will vote to raise and appropriate the sum of \$33,000.00 to purchase and equip a new rescue truck, and to authorize the financing of said truck by withdrawal of \$19,000.00 from the Emergency Services Equipment Capital Reserve Fund and the issuance of notes or bonds in the amount of \$14,000.00 and to authorize the Selectmen to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot)

5. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Highway Equipment Capital Reserve Fund, established in 1971.

6. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be placed in the Solid Waste Facility Capital Reserve Fund, established in 1988.

7. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Recreational Facilities Capital Reserve Fund, established in 1987.

8. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be placed in the Reassessment of the Town Capital Reserve Fund, established in 1986.

9. To see if the Town will vote to withdraw \$19,500.00 from the Pingree Bridge Capital Reserve Fund, to partially defray the cost of repair and improvement of said bridge.

10. To see if the Town will vote to raise and appropriate the sum of \$40,000.00 for the purchase of the 15 acre, more or less, landfill site and the building thereon now owned by Edward N. Sawyer, and to authorize the Selectmen to issue notes or bonds for the amount of \$40,000.00 for said purchase, and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot)

11. To see if the Town will vote to designate Robie Road as a Scenic Road, pursuant to RSA 231:157-158. (By Petition)

12. To see if the Town will vote to designate Oak Hill Road as a Scenic Road pursuant to RSA 231:157-158. (By Petition)

13. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to appoint a Deputy Treasurer, pursuant to RSA 41:29-a.

14. To see if the Town will vote to adopt a three year term of office for the elected position of Highway Agent, pursuant to RSA 231:62-a. (By Ballot)

15. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town Charges for the ensuing year, or to pass any vote relating thereto.

16. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

17. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

18. To see if the Town will vote to instruct the Town's representatives to the General Court to respond to our solid waste crisis by taking all necessary measures to insure that New Hampshire adopt legislation that will permit consumers to return for refund of deposit within New Hampshire all soda, beer, wine cooler and liquor containers and that all unclaimed deposit monies shall be collected by the state and no less than 80% shall be returned annually to local municipalities for the sole purpose of implementing, expanding and reimbursing, community recycling projects. (By Petition)

19. To see if the Town will vote to classify as having Class V status that portion of Quimby Road beginning at the driveway leading to the dwelling of David Connors and continuing to the intersection of Quimby Road and the Old South Range Road. (By Petition)

20. To see if the Town will vote to endorse repealing the Land Subdivision Regulations of the Town of Salisbury adopted on April 4, 1988 by the Planning Board of the Town of Salisbury, as an expression of the Town's dissatisfaction with such regulations. (By Petition)

21. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require, pursuant to RSA 80:42.

22. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under \$2,500.00.

23. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 8th day of February, 1989.

KATHLEEN DOWNES, *Chairperson*
JOHN C. KEPPEL
DOROTHEA LOVEJOY
Board of Selectmen

A true copy of the 1989 Salisbury Town Warrant—Attest:

KATHLEEN DOWNES, *Chairperson*
JOHN C. KEPPEL
DOROTHEA LOVEJOY
Board of Selectmen

PROPOSED BUDGET 1989

PURPOSES OF APPROPRIATIONS

GENERAL GOVERNMENT

Town Officers' Salary
 Town Officers' Expenses
 Election and Registration Expenses
 Cemeteries
 General Government Buildings
 Planning and Zoning
 Legal Expenses
 Advertising and Regional Association

PUBLIC SAFETY

Police Department
 Fire Department
 Civil Defense
 Building Inspection

HIGHWAYS, STREETS & BRIDGES

Town Maintenance
 Street Lighting
 Highway Projects

SANITATION

Landfill
 Regional Solid Waste

	Actual Appropriations 1988	Actual Expenditures 1988	Select- men's Budget 1989	Recom- mended by Budget Committee 1989	Not Recom- mended by Budget Committee
	\$ 11,550	\$ 10,969	\$ 11,800	\$ 16,000	
	21,450	21,771	26,500	26,500	
	2,400	2,493	600	600	
	3,000	1,020	3,000	3,000	
	17,200	11,660	12,200	12,200	
	2,200	3,186	3,800	3,800	
	2,500	4,154	5,000	5,000	
	1,164	1,096	1,250	1,250	
	13,501	12,286	13,310	13,310	
	22,115	19,169	25,210	25,210	
	1		1	1	
	3,000	2,379	2,500	2,500	
	41,750	71,087	65,650	65,650	
	1,200	1,107	1,200	1,200	
	43,700	6,269	95,400	95,400	
	16,150	15,614	12,000	12,000	
	1,134	1,134	7,600	7,600	

HEALTH				
Health Department	100	100	100	100
Hospitals and Ambulances	1,700	1,700	1,800	1,900
Animal Control	100	100	100	100
WELFARE				
General Assistance	1,000	1,301	1,000	1,000
Community Action Programs	768	768	883	883
Mediation	1		1	1
CULTURE AND RECREATION				
Library	8,176	8,176	8,385	8,385
Parks and Recreation	2,025	2,011	2,300	2,300
Patriotic Purposes	1,250	1,245	1,630	1,630
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	10,000	10,000	5,000	5,000
Interest Expense—Long-Term Bonds & Notes	1,340	1,711	660	660
Interest Expense—Tax Anticipation Notes			1	1
CAPITAL OUTLAY				
Solid Waste Projects	30,000	8,430	30,500	30,500
Plow #2			8,000	8,000
Rescue Truck			33,000	33,000
TRANS. Equip/Constr. Landfill			50,000	50,000
Pingree Bridge Repair			19,500	19,500
Purchase of Landfill			40,000	40,000
OPERATING TRANSFERS OUT				
Payments to Capital Reserve Funds:				
Highway Equipment			5,000	5,000
Recreation Capital Res. Fund	3,000	3,000	5,000	5,000

Pingree Bridge Capital Reserve
 Revaluation Capital Reserve Fund
 Emergency Service Equipment Capital Reserve
 Landfill Closing

6,000
 5,000
 5,000
 10,000

6,000

5,000

5,000

MISCELLANEOUS

FICA, Retirement & Pension Contributions

2,500

2,500

Insurance

13,350

16,511

Unemployment Compensation

250

211

TOTAL APPROPRIATIONS

\$300,575

\$268,723

Less: Amount of Estimated Revenues, Exclusive of Taxes
 Amount of Taxes to be Raised

\$535,986

266,251

269,735

SOURCES OF REVENUE
TAXES
 Yield Taxes
 Interest and Penalties on Taxes
 Land Use Change Tax

Estimated
 Revenues
 1987

Actual
 Revenues
 1987

Estimated
 Revenues
 1987

5,000
 5,000
 9,000

6,485
 6,718
 12,507

Estimated
 Revenues
 1988

Selectmen's
 Budget
 1988

5,000
 5,500
 10,000

5,000
 5,000
 9,000

5,000
 5,500
 10,000

INTERGOVERNMENTAL REVENUES—STATE

Shared Revenue—Block Grant

23,000

23,122

Highway Block Grant

35,350

37,659

Reim. a/c State-Federal Forest Land

750

680

Reimb. a/c Emerg. Flood Aid 1987

1,881

15,221

Flood Reimbursement

17,100

146

Flood Control-County

17,400

360

Forest Fire Grant

17,400

17,400

INTERGOVERNMENTAL REVENUES—FEDERAL

PILT	1,850	1,851	1,850	1,850
LICENSES AND PERMITS				
Motor Vehicle Permit Fees	50,000	68,468	60,000	60,000
Dog Licenses	700	798	700	700
Business Licenses, Permits and Filing Fees	300	186	200	200
CHARGES FOR SERVICES				
Income from Departments	2,500	4,606	4,000	4,000
Rent of Town Property	300	940	500	500
MISCELLANEOUS REVENUES				
Interest on Deposits	5,000	7,541	7,500	7,500
Sale of Town Property			1	1
Miscellaneous	2,000	5,686	1,000	1,000
OTHER FINANCING SOURCES				
Proceeds of Bonds and Long-Term Notes			54,000	54,000
Withdrawal from Capital Reserve	1,000		39,500	39,500
Fund Balance	13,000			
TOTAL REVENUES AND CREDITS	<u>\$158,659</u>	<u>\$194,855</u>	<u>\$266,251</u>	<u>\$266,251</u>

**1988 EXPENDITURES AND
1989 SELECTMEN'S PROPOSALS**
Breakdown for line items

Line Item	1988 Appropriation	1988 Expenditures	1989 Proposal
Town Officer's Salaries	<u>\$11,550</u>	<u>\$10,969</u>	<u>\$11,800</u>
a. Selectmen	2,700	2,700	2,700
b. Treasurer	600	600	600
c. Tax Collector	1,500	1,500	1,500
d. Deputy Tax Collector	500	621	750
e. Tax Collector Fees	2,000	1,488	2,000
f. Town Clerk	1,500	1,500	1,500
g. Deputy Town Clerk	750	588	750
h. Town Clerk Fees .	2,000	1,922	2,000
Town Officers' Expenses	<u>\$21,450</u>	<u>\$21,771</u>	<u>\$26,500</u>
a. Labor	11,000	11,996	15,100
b. Telephone	1,000	665	1,000
c. Mileage	400	22	400
d. Audit	2,850	2,850	3,000
e. Town Report	1,500	2,297	1,700
f. Tax Preparation	2,000	1,418	2,000
g. Postage	600	344	600
h. County Fees	300	232	300
i. General Expenses	1,200	1,335	1,400
j. Supplies	800	628	1,000
Town Buildings	<u>\$17,200</u>	<u>\$11,660</u>	<u>\$12,200</u>
a. Fuel Oil/Heat	2,700	2,465	2,700
b. Electricity	2,500	2,493	2,500
c. Maintenance	4,000	1,799	4,000
d. Projects	8,000	4,901	3,000
Police Department	<u>\$13,501</u>	<u>\$12,286</u>	<u>\$13,310</u>
a. Labor	8,250	6,740	8,250
b. Cruiser Expenses	1,150	1,853	850
c. General Expenses	1,300	839	1,300
d. Telephone	1,400	1,201	1,400
e. Dispatch	1,401	1,401	1,510
f. Training		250	

Fire Department	<u>\$22,115</u>	<u>\$19,169</u>	<u>\$25,210</u>
a. Maintenance	3,300	3,245	3,000
b. Dispatching	2,000	2,061	2,660
c. Training	500	432	500
d. Miscellaneous	1,000	335	1,000
e. Radio Repair	750	1,150	500
f. Telephone	600	288	600
g. Penacook Rescue	2,000	2,000	2,500
h. Rescue (Operation)	2,690	1,138	1,500
i. Incentive Pay	4,700	4,100	4,000
j. Pager Maintenance	350		350
k. New Equipment	4,225	4,417	
l. Insurance	350		350
m. New Tank for 72 Ford			7,200
n. Pump Repair for 72 Ford			1,400
Landfill	<u>\$16,150</u>	<u>\$15,614</u>	<u>\$12,000</u>
a. Operating Cost			8,000
b. Transportation Cost			4,000
Regional Solid Waste	<u>\$1,134</u>	<u>\$1,134</u>	<u>\$7,600</u>
a. Concord Cooperative			7,300
coop costs 697			
tipping 4796			
operating 1800			
b. Central NHSWD			300
Insurance	<u>\$13,350</u>	<u>\$16,511</u>	<u>\$18,375</u>
a. Workers Compensation	2,500	4,061	4,350
b. Town Officers' Bonds	600	571	650
c. NHMA Insurance Pool	10,250	11,878	11,500
d. Public Officials Liab.			1,875
Unemployment Compensation	250	210	250

AN OPEN LETTER TO THE RESIDENTS OF SALISBURY FROM THE PLANNING BOARD

At the March 14th Town Meeting a proposed major revision to the Zoning Ordinance will be on the Warrant to be voted by secret ballot. The Planning Board has held two public hearings on the proposed ordinance and has made several changes based on the comments received from the townspeople.

We are concerned that much misinformation and several false rumors are circulating. We want to clear the air and present our reasons for proposing the revised ordinance.

The ordinance is the product of consensus and compromise. No one feels the ordinance is perfect, but we all feel that it is a substantial improvement.

In revising the ordinance we felt compelled by State law to provide a variety of housing opportunities. The new ordinance is designed to protect existing property values from obnoxious uses and eyesores.

We have organized the ordinance to make it clear what land uses are allowed where and what the setbacks, lot sizes, and other requirements are. The old zoning map created strip zoning. We changed that to preserve aesthetics and safety along Route 4. The new ordinance allows the preservation of open space through residential cluster development and larger lot sizes in specific parts of the town.

No zoning ordinance is ever perfect. There will always be a phrase or requirement that each person will object to. We have attempted to improve the ordinance and feel that we have achieved that goal. The ordinance can be revised and amended at future Town Meetings as the need arises.

We, the members of the Planning Board, strongly urge you to vote YES on the proposed ordinance on March 14.

Sincerely,

Brenda Boda, *Chairperson*
John Kepper, *Ex Officio*
Kevin Connor
Newton deHaro
Rouleen Koelb, *Alternate*

ZONING ORDINANCE — TOWN OF SALISBURY, NEW HAMPSHIRE

BE IT ORDAINED, by the Town Meeting of the Town of Salisbury, pursuant – to Chapter 674:16-21 and Chapter 675:1-7 inclusive, New Hampshire Revised Statutes Annotated, 1955 and as amended, as follows:

ARTICLE I — TITLE AND PURPOSE

A. TITLE: This Ordinance shall be known and may be cited as the “Zoning Ordinance of the Town of Salisbury, New Hampshire” referred to herein as “this Ordinance”.

B. PURPOSE: This Ordinance is designed in accordance with a comprehensive plan for the purpose of promoting health, safety, and the general welfare of the community consistent with the purposes cited in the above named Statutes.

ARTICLE II — DEFINITIONS

A. DEFINITIONS: For the purpose of this Ordinance, certain terms and words are defined as follows:

1. Accessory Building — A detached, subordinate building located on the same lot as the major building, which is customary, incidental and subordinate to the main building.
2. Accessory Use — A use located on the same lot which is customary, incidental, and subordinate to the use of the main building or land.
3. Buildable Land — All land except that which is defined or described as unsuitable for building purposes. Land subject to periodic flooding, poor drainage or other hazardous conditions shall not be used for building purposes, nor shall land areas including bogs, marshes, swamps, steep slopes and areas where ledge is exposed or lying near the surface. (Refer to the Subdivision Regulations for more information)
4. Buildable Lot — Any lot of record which meets the frontage and acreage requirements, and conforms to the Town Zoning and/or Subdivision Regulations.
5. Building — Any independent structure having a roof with structural supports for the shelter or enclosure of persons, animals, or property.
6. Cluster Residential Development — The grouping of dwelling units on thirty (30%) percent of the land with fifty-five (55%) percent of the land preserved for conservation and open space. Not more than thirty (30%) percent of the required fifty-five (55%) percent preserved for open space and conservation shall be wetland. The remaining fifteen (15%) percent to be known as “project open space” may be used for recreational projects involving open space such as golf courses, tennis courts and ball fields or preserved as open space.
7. Condominium — A system of separate ownership of individual units by which each purchaser receives basically a fee simple or leasehold estate in a dwelling unit and an undivided interest in common area and facilities, all in accordance with RSA 479A and 356B and amendments thereto. Condominium development and/or condominium conversion is further regulated by the Subdivision Regulations of the Town of Salisbury as a subdivision.

8. Dwelling Unit — Rooms arranged for the use of one family living together as a single housekeeping unit with cooking, living, sleeping, and sanitary facilities.
9. Dwelling, One-family — A detached building designed for or occupied exclusively by one family.
10. Dwelling, Two-family — A detached building designed for or occupied exclusively by two families living independently of one another.
11. Dwelling, Multi-family — A building designed for or occupied exclusively by three or more families living independently of one another.
12. Family — Individuals who are living together as a single housekeeping unit.
13. Frontage — The length of a lot bordering on a Class I, II, III or V highway (as defined in RSA 229:5) or an approved subdivision road.
14. Home Office — Any use conducted entirely within a dwelling which is clearly incidental and secondary to the use of the dwelling. The home office shall not occupy more than thirty (30%) percent of the gross floor area of the residence. The home office shall be shown to be of such a character as to not require outdoor storage visible to surrounding properties nor shall it be a source of nuisance to neighbors by reason of noise, dust, glare, vibration or other disruptive influences. The home office may not be conducted in any accessory building nor shall it employ more than two (2) non-resident persons. The home office shall not be such as to create neighborhood traffic hazards through the regular dispatching of commercial vehicles and heavy equipment for off-site activities associated with the home office.
15. Home Shop — Any use conducted entirely within a dwelling or an accessory building which is clearly incidental and secondary to the use of the dwelling for dwelling purposes. Occupations such as electrician, plumber, or similar trades which are conducted from the home are classified as home shops and are subject to the same considerations as a Home Office except one accessory building may be used. The size of the accessory building shall not exceed eighty percent (80%) of the gross square feet of the primary dwelling.
16. Home Industry — Any use conducted entirely within a dwelling or an accessory building which is clearly incidental and secondary to the use of the dwelling for dwelling purposes. Occupations involving minor manufacturing such as furniture, pottery, jewelry, or similar items that are produced at the home are classified as Home Industries. A Home Industry is subject to the same considerations as a Home Office except one accessory building may be used. The size of the accessory building shall not exceed eighty percent (80%) of the gross square feet of the primary dwelling.
17. Lot Of Record — A legally created lot or parcel or tract within a subdivision or, if in existence prior to the adoption of the Subdivision Regulations described by metes and bounds, the description of which has been so recorded.
18. Manufactured Housing — As defined by RSA 674:31 is: "Any structure, transportable in one or more sections, which in the traveling mode is 8 body feet or more in width and 40 body feet or more in length, or when erected on site is 320 square feet or more, and which is built on a permanent chassis

and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities which include plumbing, heating, and electrical systems contained therein." Manufactured housing does not include presite built housing.

19. Open Space — The portion of land upon which no buildings, parking lots, roads, or recreational facilities are located.
20. Nonconforming Use, Structure or Lot — Any legal pre-existing use, structure, or lot which does not conform to the regulations of the district in which it is located, or to the general requirement of this Ordinance.
21. Planning Board — The Planning Board of the Town of Salisbury, New Hampshire.
22. Presite Built Housing — As defined by RSA 674:31-a, is: "Any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation or assembly and installation, on the building site." Presite built housing does not include manufactured housing.
23. Project Open Space — The portion of land within a cluster residential development upon which certain recreation facilities may be built.
24. Sign — Any device for visual communication that is displayed for the purpose of bringing the subject thereof to the attention of the public.
25. Special Exception — A use of a building or lot which may be permitted under this Ordinance only upon application to the Board of Adjustment and subject to the approval of that Board, and only in cases where the words "special exception" appear in this Ordinance.
26. Street — The definition of a street contained within the Town of Salisbury Subdivision Regulations, as from time to time amended, is adopted here by reference.
27. Use — The principal purpose for which a lot or the principal building thereon is designed, occupied, maintained, or intended to be used.
28. Variance — Such departure from the terms of this Ordinance as the Board of Adjustment, upon appeal in specific cases, is empowered to authorize under applicable state statutes.

ARTICLE III — ZONING DISTRICTS

A. DIVISION INTO DISTRICTS: The Town of Salisbury, New Hampshire, is hereby divided into six (6) Zoning Districts to be designated as follows:

FULL NAME	SHORT NAME
Residential — Rural/Village (medium density)	RR
Residential — Agricultural/Conservation (low density)	RA
Residential — Cluster/Duplex/Multi-family (high density)	RC
Commercial — Office/Professional	CO
Commercial — Retail/Restaurants/Inns/etc.	CR
Commercial — Wholesale/Warehouse/Fabrication	CW

B. OVERLAY DISTRICTS: The Town of Salisbury, New Hampshire shall have two (2) overlay districts. All uses are subject to the regulations of overlay districts as listed and defined in this Ordinance. The overlay districts to be designated as follows:

FULL NAME	SHORT NAME
Historic District	HSD
Hilltop District	HID
1. Historic District — The purpose of the HSD is to preserve the structures and places of historic and architectural value in the Town and promote a sense of heritage. The HSD is delineated on the Zoning Map.	
2. Hilltop District — The purpose of the HID is to preserve scenic vistas which add attractiveness and maintain open space. Land with an elevation of eight hundred fifty (850) feet or more above mean sea level shall be in the HID. The HID shall follow the regulations and uses of the RA District.	

C. RESTRICTIONS AND REGULATIONS: The restrictions and regulations specifically applicable to each of the above mentioned districts are shown in Article V and VI of this Ordinance, which use the short names for each district. General restrictions and regulations applicable to all districts are included throughout this Ordinance.

D. ZONING MAP: The location and boundaries of the Zoning Districts are shown on the “Zoning Map for the Town of Salisbury, New Hampshire” dated as of the effective date of this Ordinance and signed and certified by the Town Clerk.

E. BOUNDARIES: Where any uncertainty exists with respect to the boundary of any district as shown on the Zoning Map, the following rules shall apply:

1. Where a boundary is indicated as a highway, street, alley, watercourse, or town boundary, it shall be construed to be the center line thereof on such boundary.
2. Where a boundary is indicated as approximately parallel to a highway, etc., it shall be construed as parallel thereto and at such distance from as shown on the Zoning Map.
3. If no dimension is given on the Zoning Map, the location of any boundary shall be determined by use of the scale shown on the Zoning Map.
4. Where a boundary line coincides within ten (10) feet or less with a lot line, the boundary shall be construed as the lot line.

ARTICLE IV — GENERAL PROVISIONS

A. REQUIRED CONFORMANCE WITH REGULATIONS: In any district, no building, structure or land shall be occupied, erected, moved or altered except in accordance with the provisions of this Ordinance.

B. NONCONFORMANCE WITH USE OR DIMENSIONAL REGULATIONS: Any property that does not conform to the use or dimensional regulations of this Ordinance at the effective date of this Ordinance shall be allowed to continue, but must comply with the provisions of Article X.

C. UNDEMOLISHED BUILDINGS: No property owner shall permit unsightly buildings through negligence, open cellar holes, or discontinuance of construction to remain in a hazardous or unsightly condition for more than one year from

the date of such occurrence. The property owner shall be allowed a reasonable length of time, after litigation is completed, to restore buildings which have been demolished by a natural catastrophe. Where there is clear and present danger, the Board of Selectmen may order more timely action.

D. DWELLING CONVERSION OF SEASONAL HOME TO YEAR ROUND:

A change in the status of a dwelling from seasonal or recreational to a dwelling which is intended to be used as a primary or year round dwelling shall be considered a change in the use of the existing building according to this Ordinance. Before a seasonal residence is converted to a year round residence the septic system must be inspected and approved to meet both Town and NH Water Supply and Pollution Control Commission requirements existing at the time of the conversion. The heating, plumbing, water, and electrical systems must be inspected and approved in accordance with the Salisbury Building Code. At such time as the conversion dwelling conforms with the appropriate Town and State health laws, sanitary laws and regulations, building codes, fire codes, and Zoning Ordinance, the Building Inspector shall issue an appropriate Certification of Occupancy.

E. REGULATIONS AND ORDINANCES: Development and construction of any kind are subject to any and all Town and State regulations and ordinances as may be in effect from time to time.

F. MANUFACTURED HOUSING AND PRESITE BUILT HOUSING: Manufactured housing and presite built housing located on buildable lots shall comply with controls applicable to conventional single family housing.

G. REMOVAL OF TIMBER: The removal of timber may take place in any district in the Town, provided required permits are obtained from the Selectmen and/or appropriate state agencies.

H. SOLID WASTE DISPOSAL: No solid waste disposal facility (landfill or other type) shall be operated within the bounds of the Town unless it is to serve as the Town's facility and is operated by the Town on land owned by it or leased for that purpose or is operated by a private party under contract with the Town. Any allowed facility shall be for the use of Town residents, property owners, and businesses only unless Town Meeting action provided otherwise.

I. TOXIC WASTES: No toxic wastes or other form of hazardous wastes shall be stored in or disposed of in any solid waste disposal area or in any part of the Town. A business or industry in Town legitimately using or creating toxic or other hazardous materials may store wastes from such materials or processes for a limited period and under strict controls, as shall be set forth by the Selectmen. In granting permits for storage, the Board of Selectmen shall adhere to any and all applicable State and Federal regulations and statutes, and may adopt appropriate local regulations.

ARTICLE V — USE REGULATIONS

A. TABLE OF USE REGULATIONS: In any district, uses of land and buildings shall be permitted as indicated in the Table 1 Use Regulations.

1. Uses allowed designated by "A": A use listed in table 1 is permitted as a matter of right in the district in which it is denoted by the letter "A" subject to the rules set forth in this Ordinance and regulations of the Town of Salisbury and subject to the State of New Hampshire statutes.
2. Uses allowed by Special Exceptions designated by "SE": A use listed in table 1 and denoted by the letter "SE" may be permitted as a Special Exception granted by the Board of Adjustment in accordance with the conditions of Article XI of this Ordinance and in conformance with such other rules and regulations as may apply. The designation of "SE" in a given district does not constitute an authorization or an assurance that such use will be permitted. Each application for a Special Exception shall be evaluated as to its probable effect on the adjacent properties, local neighborhood and general community welfare and may be approved or denied as the findings indicate appropriate.
3. Uses not allowed designated by dash "—": A use listed in table 1 and denoted by a dash "—" is not allowed in that district.

B. OVERLAY DISTRICT REGULATIONS: All uses are subject to the regulations of overlay districts as listed and defined in this Ordinance.

TABLE 1
USE REGULATIONS

List of Uses	Districts					
	RR	RA	RC	CO	CR	CW
One family dwelling	A	A	A	A	—	—
Two family dwelling (duplex)	—	—	A	—	—	—
Three or four unit family dwelling (Multi-family housing) only when town or approved community water or/and sewage systems are available	—	—	SE	—	—	—
Cluster residential development	—	—	A	—	—	—
Manufactured housing (mobile home) on individual lot	A	A	A	A	—	—
Home office	A	A	SE	A	—	—
Home shop	SE		A	—	A	A
Home industry	SE	A	—	A	—	—
Church	A	A	A	A	—	—
Elementary school	A	A	A	A	—	—
Secondary school	A	A	A	A	—	—
Post-Secondary school	—	—	—	A	SE	—
Day nursery (state licensed) with a minimum of seventy (70) square feet of outside play area for each enrolled child	SE	A	SE	A	A	A

and appropriate off-street area for drop-off and pick-up of children. No portion of the outside play area shall be located within fifty (50) feet of the side and rear property lines. Play area to be fenced or screened from adjoining properties.

Elder care center (state licensed)	SE	A	SE	A	A	A
with appropriate offstreet area for drop-off and pickup of adults. No portion of the outside recreation area shall be located within fifty (50) feet of the side and rear property lines.						
Nursing home and hospital	—	—	SE	A	SE	—
Municipal building	SE	SE	SE	A	SE	SE
One conversion apartment to be incorporated in a one family dwelling that existed at the effective date of this Ordinance. The entire structure shall have more than 1500 square feet of floor area usable for dwelling purposes.	SE	SE	A	SE	—	—
Essential public utility service such as transformer station, substation, pumping station or telephone exchange.	SE	SE	SE	SE	SE	A
Agriculture operation, for home use only, nurseries, greenhouses, and the keeping of livestock and fowl	A	A	SE	A	—	—
Agriculture operation, for commercial purposes, nurseries, greenhouses and the keeping of livestock and fowl	SE	A	SE	SE	—	—
Horse stable for private use only	A	A	SE	SE	—	—
Horse stable for commercial use	—	SE	—	—	—	—
Major non-residential farm building	SE	A	—	SE	—	—
Off-site farm produce, plant or vegetable stand	A	A	—	A	SE	—
On-site farm produce, plant or vegetable stand	A	A	—	A	—	—
Day camp without overnight accommodations, but excluding facilities for mechanized vehicles	—	SE	—	—	—	—
Forestry, growth and harvesting of, forest products, tree nursery, tree farm, and orchard	A	A	A	A	A	A
Park, preserve and arboretum	A	A	A	A	A	A
Golf course	SE	SE	SE	—	—	—
Professional and business offices	—	—	—	A	SE	SE
Retail shop for crafts or antiques in dwelling or accessory building	SE	SE	—	SE	—	—
Retail establishment not requiring outdoor storage of goods, including but not limited to groceries, pharmaceutical, general merchandise, furniture, apparel, specialty goods, newspapers,	—	—	—	SE	A	A

books, gifts, flowers, appliance, hardware, and automotive accessory						
Personal service establishment including barber shop, beauty shop, laundry pickup agency, self-service laundromat, and general servicing or repair shop such as watch, clock, radio, television or other home appliance, and bicycle repair. No personal service establishment for repair, sale, or maintenance of equipment and vehicles having internal combustion engines.	—	—	—	SE	A	A
Motel	—	—	—	SE	A	—
Restaurant	—	—	—	SE	A	A
Bed and breakfast inn	—	SE	—	SE	SE	—
Boarding or rooming house	SE	SE	SE	SE	—	—
Commercial removal of sand, gravel, rock, soil or construction aggregate	SE	SE	SE	SE	SE	SE
Junkyard and outdoor storage of junk or unregistered or inoperative vehicles, or the dismantling thereof which are in conformance with the provisions of NH RSA 236:111-129, as from time to time amended, and further, which if allowed under a Special Exception must be shown to be of such a design as to not detract from the character of the environment, and may be subjected to such conditions of time limit and design as the Board of Adjustment deems necessary to protect the present and future environment of the Town.	—	—	—	—	—	SE
Manufacturing, research and testing laboratories, including assembly, fabrication, processing and reprocessing of materials, provided all resulting cinders, dust, clashing, fumes, gases, odors, smoke or electromagnetic transmission shall be so regulated as to be not perceptible without the use of instruments at the boundary of the zone in which the use is located	—	—	—	—	—	A
Planing mills and sawmills	—	—	—	—	—	SE
Open storage of lumber and building materials	—	—	—	—	—	A
Wholesale laundry and cleaner	—	—	—	—	—	A
Warehouse or storage building	—	—	—	—	—	A
Automobile sales	—	—	—	—	SE	A
Self-service gas station	—	—	—	—	A	A
Gasoline station including facilities for minor repairs, but no outdoor storage of unregistered or inoperative vehicles	—	—	—	—	SE	A

Personal service establishment for repair, sale, or maintenance of equipment, appliances and vehicles having internal combustion engines such as automobiles, trucks, motorcycles, boats, snowmobiles, trailers, mobile homes, camping vehicles and similar type vehicles.	—	—	—	—	SE	A
Manufacturing sales or merchant wholesale establishment	—	—	—	—	—	A
Manufacturing or fabrication of small parts or products from previously prepared materials. This does not include a meat slaughtering operation, which is expressly prohibited.	—	—	—	—	—	A

ARTICLE VI — LOT DIMENSIONS AND AREAS

- A. GENERAL REQUIREMENTS: The following requirements apply to the location of buildings.
- 1. The minimum size of a lot shall be contained in a single contiguous buildable area, except in the RA district where two-fifths on the minimum lot size shall be contained in a single contiguous buildable land area.
 - 2. Frontage shall be on a Class I, II, III, or V highway or on an established road in a subdivision approved by the Planning Board. Lots on Class VI roads may be buildable subject to the provisions of RSA 674:41, I(c).
 - 3. Frontage dimensions shall be maintained throughout the front setback depth.
 - 4. On lots abutting roads on more than one side, the front setback requirements shall apply to the yards on each of the abutting roads. All other yards shall comply with the dimensions required for side setbacks.
 - 5. Only one multi-family dwelling, two-family dwelling, one-family dwelling or commercial building shall be located on a buildable lot.
 - 6. All structures, wells, and septic systems measured from the edge of the stone bed, shall be set back at least seventy-five (75) feet from the centerline of Town, subdivision, or private roads and at least one hundred (100) feet from the centerline of State or Federal highways.
 - 7. Residential and agricultural structures and wells shall be set back at least thirty-five (35) feet from side or rear property lines. Residential septic systems, measured from the edge of the stone bed, shall be set back at least forty-five (45) feet from side or rear property lines. Commercial structures, septic systems and wells shall be set back at least fifty (50) feet from side or rear property lines.
 - 8. The height of a dwelling or structure is to be measured from the finished grade adjacent to and in the immediate vicinity of the building or structure. Church spires, silos, belfries, residential antennas and chimneys are excluded.
 - 9. A buffer zone shall exist between a commercial use and a residential district. The buffer zone shall be a minimum of fifty (50) feet in width and shall be planted with a screen of shrubbery and trees at least twenty (20) feet in width and not less than six (6) feet in height at the time of planting. The screen

shall be maintained suitably by the owner. In order to maintain a dense screen year around, at least fifty (50%) percent of the planting shall consist of evergreens.

B. TABLE OF DIMENSIONAL REGULATIONS: The minimum lot size, lot frontage, lot dimension, front, side and rear setbacks, building height, and the maximum lot coverage is specified in the Table 2 Dimensional Regulations.

TABLE 2: DIMENSIONAL REGULATIONS

Zoning District	Minimum ¹ Lot Size (acres)	Minimum Frontage (ft)	Minimum Lot Dimension	Front Setback (ft)	Side Setback (ft)	Rear Setback (ft)	Bldg. Height (ft)	Max % Bldg. Cover. of Lot	Max % Bldg. & Parking Coverage of Lot
RESIDENTIAL									
RR	2	200	100	75	35	50	35	5	10
RA	5	300	150	75	35	50	35	5	10
RC — 1 unit	2	200	100	75	35	50	35	5	10
RC — 2 unit	3	300	100	75	35	50	35	10	20
RC — 3 units ²	4	400	100	75	35	70	35	25	40
RC — 4 units ²	5	500	100	75	35	90	35	25	50
RC — Cluster	Refer to Article VII								
COMMERCIAL									
CO	2	200	100	75	50	50	35	5	15
CR	3	300	100	75	50	50	50	25	40
CW	3	300	100	75	50	50	50	25	40

Notes for Table:

1. Minimum lot size refers to a single contiguous buildable land area, except in the RA district where two-fifths of the minimum lot size shall be contained in a single contiguous buildable land area.
2. If town or approved community water and sewage systems are available then the lot size may be reduced by fifty percent (50%).

ARTICLE VII — CLUSTER RESIDENTIAL DEVELOPMENT

A. PURPOSE: The purpose of this article is to provide a flexible alternative to conventional development which will be consistent with the character of the Town of Salisbury and which will promote the health, safety, and general welfare of Salisbury residents. Specifically these cluster residential development regulations are designed to:

1. Encourage imaginative and economical approaches to land development in harmony with natural features.
2. Encourage a diversity of residential developments.
3. Encourage land development which minimizes the burden on the Town for maintenance or service requirements.
4. Encourage the efficient use of land.
5. Reduce the overall cost of housing.

6. Preserve open space
7. Protect scenic, historic, forested, fragile or other sensitive land, and wetlands, wildlife habitat, and agricultural lands.

B. LOCATION: The cluster residential development option shall be available only within the Residential Cluster/Duplex/Multi-family District.

C. PERMITTED USE: Cluster residential developments shall be restricted to detached single family dwellings and/or buildings designed for and occupied exclusively by two (2), three (3), or four (4) families living independently of one another. No structure shall contain more than four (4) dwelling units. Manufactured housing shall not be allowed in cluster residential developments.

D. REQUIREMENTS: The following requirements shall apply to cluster residential developments:

1. The total number of residential units shall not exceed the number of units otherwise permitted in the applicable zoning district based on the standards for single family dwellings.
2. The total contiguous buildable acreage of the development shall not be less than fifteen (15) times the minimum buildable lot size required for single family dwellings in the applicable zoning district.
3. The total number of dwellings shall be grouped on thirty (30%) percent of the gross area of the cluster residential development, fifty-five (55%) percent of the cluster residential development shall be preserved for open space and conservation and no more than thirty (30%) percent of the required fifty-five (55%) percent shall be wetland. The remaining fifteen (15%) percent of the development may be used for projects involving open space such as golf courses, tennis courts, and ball fields.
4. Proposed structures shall be a minimum of one hundred (100) feet from any existing public street or abutting property.
5. A buffer zone having a minimum depth of fifty (50) feet shall be provided between any proposed structure within the development and the perimeter of the tract. The buffer zone shall be planted with a screen of shrubbery and trees at least twenty (20) feet in width and not less than six (6) feet in height at the time of planting. The screen shall be maintained suitably by the owner. In order to maintain a dense screen year around, at least fifty (50%) percent of the planting shall consist of evergreens.
6. The minimum frontage on a state or town maintained road of Class V designation, or better shall be three hundred (300) feet.
7. Each cluster development shall be served by an approved private community sewer service system and an approved private community water service system. Provisions must be made for future hook-ups to municipal water and sewer services.
8. Provisions for the perpetual maintenance of all common facilities through a mandatory home owners association shall be made.
9. Home offices, shops, and industries are specifically prohibited within cluster residential developments.

E. DESIGN REQUIREMENTS: Diversity and originality in lot layout and individual building design shall be encouraged to achieve the best possible relationship between development and the land. The Planning Board shall have the authority to approve the site design.

1. Natural surface drainage channels shall be either incorporated into the overall site design or shall be preserved as part of the required open space.
2. Architectural styles which are compatible with the natural amenities and topography of the site will be encouraged.
3. Lots, buildings, streets, parking areas, and cluster units shall be designed and arranged to: minimize alteration of the natural site features; relate to surrounding properties; improve the view from and view of building; lessen the area devoted to motor vehicle access; and avoid the adverse effects of noise, shadows, lights and traffic on the residents of the development.
4. No structure shall exceed thirty-five (35) feet in height.
5. Two (2) off-street parking areas shall be provided for each unit.
6. To insure the protection of pre-existing residences, the Planning Board has the option of requiring that proposed cluster lots abutting lots with existing single family residence will conform to the minimum area requirements of the abutting lots.
7. To encourage flexibility in site design the Planning Board shall have the authority to determine the road frontage for individual building within the clusters.
8. The following standard shall govern building setback:
 - a. The minimum setbacks of each unit from the centerline of the road shall not be less than sixty (60) feet.
 - b. The depth between structures shall not be less than sixty (60) feet.

F. COMPLIANCE WITH LOCAL REGULATIONS: All cluster residential development proposals shall comply with all applicable provisions of this Ordinance; the Subdivision and the Site Plan Review Regulations; and other ordinances, regulations or statutes as appropriate.

G. OPEN SPACE: The intent of cluster development is to reduce the actual amount of land used for structures thereby increasing the amount of usable open space. In addition, safeguards must be in place to protect the public's interest and the interest of future residents of the cluster development. For these and other reasonable purposes the following requirements are set out:

1. An open space plan shall be submitted as part of the application. The plan shall identify the location, use and treatment of all open space as well as the proposed provisions for ownership, maintenance, and control of the open space. The Planning Board shall not grant final approval of the plan until provisions for such ownership, maintenance and control are in place.
2. Open space shall be held, managed, and maintained by the developer until it is owned in one or more of the following ways:
 - a. By a Homeowner's or Condominium Association or similar form of common ownership set up by the developer and made a part of the deed or agreement for each lot or unit. This form of ownership may only be used where all land with the development is held in common. The open space

shall not be in a parcel or parcels separated from the units.

- b. By a Conservation Trust or private nonprofit organization such as the Society for the Protection of New Hampshire Forests or Audubon Society; or by the Town, State, or Federal government, which will insure that the open space land will be held in perpetuity as open space.
3. All agreements, deed restriction, articles of incorporation, by-law, and organizational provisions for any of the above forms of ownership, management and maintenance of the open space land shall be subject to the review and approval of the Planning Board during subdivision review. All documents must be approved, in writing, by the Planning Board prior to the granting of development approval, but only after legal review by the Board's counsel. The cost of such legal review shall be borne by the developer. Any proposed changes in such articles of association or incorporation shall require the prior written approval of the Planning Board.
4. In cases where the proposed cluster development results in areas or project features of common ownership, there shall be established procedures and responsibilities for perpetual maintenance of open space, private streets and utilities by the inclusion of covenants running with the land in the deeds or other instruments of conveyance delineating such areas in accordance with RSA 479:A and 356B as from time to time amended.
 - a. Obligating purchasers to participate in a Homeowners' Association, Condominium Association or similar form of common ownership which participation shall be automatic upon conveyance of title or lease to individual units, and to support maintenance of the open areas by paying to the association assessment sufficient for such maintenance and subjecting their properties to a lien for enforcement of payment of the respective assessments.
 - b. Obligating such an association to maintain the open areas and private streets and utilities.
 - c. Providing for unrestricted access by all residents of the development to the open space land.
5. All provisions for the location, treatment, ownership, control, distribution, use and maintenance of open space shall be subject to approval by the Planning Board.
6. At a minimum fifty-five (55%) percent of the gross area of the cluster development shall be preserved for open space and conservation. Not more than thirty (30%) percent of the required fifty-five (55%) percent preserved for open space and conservation shall be wetland.
7. At a maximum fifteen (15%) percent of the gross area of the cluster residential development may be used for projects involving open space such as golf courses, tennis courts and ball fields.
8. The project open space within a cluster development need not be located within a single continuous area, but shall be designed to achieve the goals of this section as determined by the Planning Board. Each area to be counted towards the maximum fifteen (15%) percent requirement above, however, shall con-

tain one acre minimum and have a minimum width of one hundred fifty (150) feet.

9. For purposes of this cluster residential development option, the common land areas, open space areas, and project open space areas in an approved development are considered to be part of the residential use of such development and shall not qualify for "current use" real estate tax appraisal and assessment. The Planning Board shall require, as a condition for approval of a cluster residential development, that all deeds transferring any interest in the real property included in said development specify that the common and natural areas in the development are acknowledged to be part of the residential use and do not qualify for "current use" real estate tax appraisal and assessment.

ARTICLE VIII — SIGN REGULATIONS

A. GENERAL SIGN REGULATIONS — ALL DISTRICTS:

1. Signs shall not be located less than fifty (50) feet from any side or rear property line nor less than ten (10) feet from the edge of any street right-of-way.
2. Portable signs shall not be allowed in any district.
3. Off-premise signs shall not be allowed in any district.
4. Any non-conforming sign or advertising device on or off the premises may be maintained and continued for a period of seven (7) years from the effective date of this Ordinance to allow adequate time for depreciation of the initial investment. After such time the sign shall be removed.
5. Obsolete signs (signs advertising a business which has not operated within the previous forty-five (45) days) shall be removed. Seasonal businesses or businesses which temporarily close may, through a special exception, request relief from this section.
6. Double faced signs shall be considered as a single sign for spacing requirements.
7. Roof signs shall not be allowed in any district.
8. Temporary banners shall be allowed by permit from the Selectmen for up to twenty-one (21) days and no more than twice a year with at least thirty (30) days separation.
9. Any traffic or directional sign owned or installed by a governmental agency shall be permitted.
10. No flashing, moving or animated signs shall be allowed.
11. No signs shall be erected so as to obstruct any doors, windows, or fire escapes of a building.
12. No sign, either illuminated or non-illuminated, shall contain more than three (3) colors.
13. One unlighted sign (temporary) offering premises for sale or lease for each parcel in one ownership shall be permitted provided it not exceed four (4) square feet in area, and it must be on the property advertised.
14. One unlighted temporary sign, not to exceed four (4) square feet in area, identifying an architect, engineer or contractor, shall be permitted during the period that construction is proceeding on the premises on which the sign is erected.

The sign shall be removed upon completion of work.

15. Signs shall not be affixed to a transportation vehicle either self propelled or towable which is parked on a location for the purposes of advertising. A sign shall be allowed for the sale of a personal vehicle.
16. Signs shall not be affixed to any object within the Town right-of-way.
17. Signs shall not be positioned so as to obstruct or be a hazard to traffic on a highway or traffic entering or leaving the premises.
18. The erection of said signs under this Ordinance shall not relieve the owner of the sign from responsibility for its erection and maintenance in a safe manner, and the Town of Salisbury shall be held harmless from any and all claims resulting from the existence of such signs.

B. RESIDENTIAL DISTRICTS:

1. One sign shall be allowed not exceeding one and half (1 1/2) square feet in area for each residence, home office, shop and industry.
2. One sign shall be allowed not exceeding fifteen (15) square feet in area for any public or institutional building or other permitted uses.
3. Signs shall be illuminated only with a continuous, non-flashing white light source and no such light shall be visible on the boundary of any residential property after 10:00 P.M.

C. COMMERCIAL AND INDUSTRIAL DISTRICTS:

1. One free-standing sign identifying the complex and occupants shall be allowed. The sign identifying the complex shall not exceed thirty (30) square feet in area. A sign identifying each occupant shall be allowed on the front wall of the building. The wall sign shall not exceed ten (10) percent of the total square footage contained on the front face of the building. Buildings fronting more than one right-of-way may not combine the permissible sign square footage for the purpose of placing one sign on one frontage. The maximum height of all free-standing signs, including all support facilities, shall not exceed twelve (12) feet in height from the centerline of the road that the complex is facing.
2. Signs attached to a building shall not extend more than one (1) foot from a building wall.
3. Buildings not located in a complex may have one free-standing sign, not to exceed twenty (20) square feet in area. The maximum height of the freestanding sign, including all support facilities, shall not exceed twelve (12) feet in height. Also a sign is permitted on the front wall on the building, not to exceed (10) percent of the total square footage of the face of the building. If the building is fronting more than one right-of-way it may not combine the permissible sign square footage for the purpose of placing one sign on one frontage.
4. Signs shall be illuminated only with a continuous, non-flashing white light source and no such light shall be visible on the boundary of any residential property located in any Residential District after 10:00 P.M.

D. POLITICAL SIGNS:

1. Sign shall not be larger than eight (8) square feet.
2. Signs shall not be posted on trees, utility poles, vehicular control standards (stop sign, etc.), fences or buildings.

3. Signs shall not be posted on publicly owned land.
4. Persons posting signs must be able to produce written permission from the landowner when requested by Town Officials or Police.
5. Each sign must carry the name and permanent address of the individual or organization posting it. Such identification may appear on the back of the sign, but must be capable of withstanding the effect of normally anticipated weather.
6. Signs must be removed within seven days after the election.
7. Signs not removed within the seven day period following an election will be removed by the Town and will be subject to a fine of not less than \$15.00 per sign. In the event the identity of the person posting the sign is obliterated, the fine will be assessed against the candidate indicated by the sign.

ARTICLE IX — OFF-STREET PARKING SPACE REGULATIONS

A. REQUIREMENTS: No land use shall be established or changed, and no structure shall be erected, enlarged or used unless the off-street parking requirements are provided as specified in this Ordinance.

1. The enlargement of any building shall meet the provision of off-street parking for the existing building as if it were newly constructed in addition to the required off-street parking spaces for the enlargement.
2. Required off-street parking facilities shall be provided on the same lot as the principal use they are designed to serve. All commercial parking spaces in the CO, CR, and CW Districts shall be paved.
3. Where one building is used for more than one use, parking requirements shall be computed for each use as if it were a principal use.
4. Where the principal use is not enclosed in a building, the portion of the lot so used shall be considered as part of the gross floor area for computing requirements.
5. Where the computation of parking spaces results in a fractional number, the fraction of one-half (1/2) or more shall be counted as one (1).
6. A landscaping and lighting plan is required for all commercial parking spaces in the CO, CR, and CW Districts. The plan will specify plant material and will show how landscape provisions will visually screen and divide parking areas. Illumination levels and placement of light sources will be shown. Ten (10) percent of the internal space of a parking lot for greater than twenty (20) spaces shall be set aside for green area.
7. Each required car space shall be not less than nine (9) feet in width and twenty (20) feet in length and contain adequate space for maneuvering.
8. All recreational equipment shall be parked or stored in an enclosed building or in the rear yard area. No such equipment shall be used for living, sleeping or housekeeping purposes.
9. Motor vehicles or trailers which have to be registered under the provisions of RSA 260 if operated on the ways of this state, but which do not have a current valid number plate or plates attached, shall be parked or stored only in an enclosed building or in the rear yard area. The parking and/or storage of more than two (2) unregistered vehicles will not be allowed except for agricultural purposes.

10. A registered commercial vehicle with a capacity of greater than one (1) ton and/or has more than two axles which is used off-site is allowed to be parked in a residential district only if granted a Special Exception.
11. The parking of three (3) or more registered commercial vehicle with a capacity of one (1) ton or more will not be allowed in a residential district.

B. PARKING SETBACKS: Off-street parking spaces shall not be located within the following setbacks:

	Front	Side	Rear
RR	50	35	35
RA	50	35	35
RC	40	30	30
CO	40	30	30
CR	30	25	25
CW	30	25	25

C. TABLE OF OFF-STREET PARKING REQUIREMENTS: Off-street parking spaces shall be provided in according to the minimum standards of the Table 3: Off-Street Parking Requirements. Requirements.

Table 3: Off-Street Parking Requirements

Use	Number of Spaces
Residences:	
One family dwellings	2 per dwelling unit
Duplexes	2 per dwelling unit
Multi-Family	2 per dwelling unit
Cluster	2 per dwelling unit
Motels and inns, boarding and rooming houses	1.5 per lodging unit plus required spaces for other facilities (restaurants, etc.)
Housing projects for senior citizens	1.5 per lodging unit
Churches, auditoriums, or other places of assembly	1 per 3 seats, 1 per 75 linear inches of pew, or 1 per 65 sq. feet of gross area used for assembly, including separate meeting rooms or classrooms
School for grades K through 9	1.5 per classroom with minimum assembly requirements
Restaurants	1 per 100 sq. feet of gross floor area
Banks, businesses and professional offices with no retail sales	1 per 300 sq. feet of gross floor area
Retail Sales	1 per 200 sq. feet of gross floor area
Wholesale business	5 spaces plus 1 space per 1000 sq. feet of gross floor area
Warehouses	1 space for each 2000 sq. feet of gross floor area

Commercial/Industrial building 1 per 800 sq. feet of gross floor area

The standards set in the Table 3: Off-Street Parking are minimum parking requirements. The parking area must be provided with continuous access and adequate maneuvering areas. The required parking spaces may not be used for storage, display, signage, or for maneuvering areas for loading docks or bay. All parking spaces shall be so designed as to not require backing or maneuvering from or into a public street.

Where a use is not indicated in the table, the Planning Board may establish parking requirements on an individual basis as the public safety, health and welfare shall require.

ARTICLE X — NONCONFORMING USES, STRUCTURES, AND LOTS

A. NONCONFORMITY BY INITIAL ENACTMENT OR AMENDMENT: The provisions of this article apply to nonconforming uses, structures, and lots as created by the initial enactment of this Ordinance or by any subsequent amendment.

B. CONTINUANCE: A nonconforming use, structure, or lot may continue so long as the continuation does not present a danger to health, safety, and welfare of persons or property. Refer to Article VIII for requirements regarding the continuance of nonconforming signs.

C. EXPANSION AND ALTERATION: Any nonconforming use of any open space on a lot outside a structure or a lot not occupied by a structure shall not be expanded except to conform to the general requirements of the district in which it is located and to the general provisions of this Ordinance, unless a special exception is granted by the Board of Adjustment in which case any nonconforming use shall not be expanded by more than 15%.

Any nonconforming principal or accessory use of a structure shall not be expanded except to conform to the general requirement of the district in which it is located and to the general provisions of this Ordinance, unless a special exception is granted by the Board of Adjustment in which case any nonconforming structure shall not be expanded by more than 15%.

A pre-existing residential use or structure in nonconformance solely with respect to the dimensional regulations (refer to the Table of Dimensional Regulations) of this Ordinance may be expanded without a special exception so long as the expansion does not increase the nonconformity.

D. RESIDENTIAL USE OF NONCONFORMING LOT: A nonconforming lot, for residential purposes only, shall be a buildable lot upon the issuance of a special exception by the Board of Adjustment. In determining if a special exception is appropriate, the Board shall consider:

1. If lot conformed to the dimensional requirements prior to the revision of this Ordinance.
2. If the lot has frontage on an approved Town road.
3. The demonstrable sanitary capability of the lot.

4. Whether other contiguously held lots could be combined to conform to or at least lessen the nonconformity.
 5. Whether ownership of contiguous lots is actually held by different persons or entities.
 6. Whether the building can meet reasonable setback requirements in accordance with the criteria listed under Article VI.
- E. **REDUCTION:** Any nonconforming lot or open space on the lot, (including setbacks) if already smaller than that required, shall not be further reduced so as to be in greater nonconformity. Any off-street parking or loading spaces not in conformance with this Ordinance shall not be further reduced in number.
- F. **CHANGE:** Any nonconforming use of a structure may not be changed to another nonconforming use. Any nonconforming use which has been changed to a permitted use shall not again be changed to another nonconforming use. Any nonconforming lot which has come into conformity shall not again be changed to a nonconforming lot.
- G. **RESTORATION:** Any nonconforming structure, totally destroyed by fire or other cause, may be rebuilt if restored within a reasonable length of time. Restoration shall not place the structure in greater nonconformity.
- H. **ABANDONMENT:** Any nonconforming use of a lot which has been abandoned or not used for a continuous period of one year or more shall not be used again except for a conforming use.
- I. **MOVING:** Any nonconforming structure shall not be removed to any other location on the lot, or any other lot, unless every portion of such structure, the use thereof, and the lot shall be conforming.
- J. **UNSAFE STRUCTURE:** Any nonconforming structure determined to be unsafe may be restored to a safe condition. Such work on any nonconforming structure shall not place it in greater nonconformity.

ARTICLE XI — ADMINISTRATION AND ENFORCEMENT

- A. **ZONING OFFICER:** The Board of Selectmen shall appoint, and can replace if necessary, a Zoning Officer whose duty it shall be to administer the provisions of this Ordinance. The Building Inspector may hold the position of Zoning Officer.
- B. **CERTIFICATE OF ZONING COMPLIANCE PROCEDURE:** Any person, firm, or corporation desirous of undertaking any activity permitted by this Ordinance shall, prior to that undertaking, submit to the Zoning Officer:
1. A completed application for a Certificate of Zoning Compliance.
 2. A sketch or drawing of the land in question on which a plan of the proposed activity is shown indicating location and the extent of the intended use of the land.
 3. Such other information as the Zoning Officer may require to afford him an adequate basis for evaluating the application.
 4. The Zoning Officer shall take prompt action on all applications. If granted, the Zoning Officer shall give the applicant a Preliminary Certificate of Zoning Compliance which the applicant shall post in a conspicuous place on the

work site. Such certificate will become null and void if no active and substantial development or building occurs within twelve (12) months.

5. The Zoning Officer shall inspect the undertaking from time to time to insure that the provisions of this Ordinance are met. If at any point during the undertaking the Zoning Officer finds that the work does not meet the provisions of this Ordinance, s/he shall so inform the applicant and may withdraw the Preliminary Certificate of Zoning Compliance and order the work to be stopped. Upon satisfactory completion of the undertaking, the Zoning Officer shall award the applicant with a Final Certificate of Zoning Compliance. There may be a fee set by the Board of Selectmen for both the Preliminary and Final Certificate of Zoning Compliance.

C. **ISSUANCE OF CERTIFICATE:** The Zoning Officer shall issue any and all Certificates of Zoning Compliance requested when the intended work complies with the provisions of this Ordinance or when legally authorized by the Zoning Board of Adjustment.

D. **SPECIAL EXCEPTIONS PROCEDURE:** Special exceptions shall be subject to the following provisions. These general requirements are in addition to any more specific requirements imposed.

1. Upon application to the Board of Adjustment a use designated as a Special Exception in this Ordinance may be permitted by the Board of Adjustment based upon consideration of the following:
 - a. The use must be listed as a special exception in the district for which application is made.
 - b. The requested use does not impair the integrity or character of the zoning district nor be detrimental to the public health or general welfare.
 - c. The specific site is an appropriate location for the proposed use and the character of adjoining uses will not be adversely affected.
 - d. No demonstrable diminution in value to surrounding property will result.
 - e. No undue traffic, nuisance or unreasonable hazard will result.
 - f. Adequate and appropriate facilities will be provided for the proper operation and maintenance of the proposed use.
 - g. The objective testimony of abutters and the public at the public hearing.
 - h. The proposed use has an adequate water supply and sewage system and meets all applicable requirements of the State of New Hampshire.
2. The applicant shall submit to the Board of Adjustment a suitable number, as determined by the Board, of copies of a site plan drawn to scale showing the following elements where applicable:
 - a. Location of existing and proposed buildings
 - b. Proposed layout of outside facilities
 - c. Proposed layout of parking areas and loading bays
 - d. Proposed type and location of screening, or recreation and play areas, and of areas for outside storage of materials
 - e. Location of access, egress, and interior roadway
 - f. Location and adequacy of utilities, drainage, and provisions for public safety

3. The Board of Adjustment may require other information which it determines to be necessary for the adequate review of the application.
 4. In granting any Special Exception the Board may prescribe any conditions and safeguards deemed necessary to prevent nuisance and promote harmony within the neighborhood. Such conditions and safeguards may address but are not limited to the following
 - a. Lot area
 - b. Front, side or rear yards
 - c. Height limitations
 - d. Screening, buffers or planting strips, fences or walls
 - e. Modifications of the exterior appearance of the structure
 - f. Limitations upon the size, number of occupants, methods and time of operation, or extent of facilities
 - g. Consideration of number and location of driveways, access ways, or other traffic features
 - h. Off-street parking, lighting and loading requirements
 5. Additional conditions and safeguards shall apply to a building permit for a public utility buildings and structures.
 - a. No authorization for a building permit shall be granted by the Board for a public utility building or structure in any district where authorized unless the Board shall first make the following determinations:
 - (1) That any requested installation of high tension electric transmission lines shall be studied with respect to its impact on the community and that it will not produce a damaging effect on surrounding properties, nor be detrimental to the public safety.
 - (2) That no installation of a transformer station, pumping station, regulation station or other similar structure or equipment shall be made in a residential district if adequate service can be provided by locating any such structure or equipment in a non-residential district and that any such structure or equipment located in a Residential District shall be provided a protective planting strip of suitable evergreen plant material adjacent to its front, side and rear lot lines. Such planting strip shall be not less than six (6) feet wide and shall be maintained at a height of not less than six (6) feet.
 6. The disregard of any condition or safeguard when made part of the terms under which a Special Exception is granted shall be deemed a violation of this Ordinance.
 7. A Special Exception authorized under the terms of this section shall expire if no active and substantial development occurs within one year of the authorization.
- E. VARIANCE PROCEDURE: Variances shall be subject to the following provisions:
1. The applicant shall submit to the Board of Adjustment a suitable number, as determined by the Board, of copies of the site plan drawn to scale and other written statements, records, and photographs documenting the following for

the record of the petition.

- a. The location of existing and proposed buildings or additions, parking areas, loading areas, and vehicular maneuvering areas
 - b. Existing and proposed screening
 - c. The nature of the property for which the variance is sought and the physical circumstances that create a hardship
 - d. That the relief sought would not reduce the value of surrounding property, would be of benefit to the public interest, and would not be contrary to the intent and spirit of this Ordinance.
 - e. That the specific variance sought is the minimum variance required for reasonable relief to allow a reasonable use of the property.
 - f. Other information determined to be necessary by the Board of Adjustment.
2. Prior to granting any variance, the Board shall find:
- a. That no diminution in value of surrounding properties will be suffered
 - b. That granting the variance would be of benefit to the public interest
 - c. That denying the variance would result in unnecessary hardship inherent in the land.
 - d. That by granting the variance substantial justice would be done
 - e. That the use or structures resulting from the variance would not be contrary to the spirit and intent of this Ordinance.
3. Prior to authorizing a variance, the Board may require such additional information as it deems necessary and impose conditions or safeguards such as contained in Article XI.
4. A variance authorized under the terms of this section shall expire if no active and substantial development occurs within one year of the authorization.

F. VIOLATION AND PROCEDURE: In any case in which the Zoning Officer finds that an undertaking subject to the provisions of this Ordinance has been commenced in violation of the provisions of this Ordinance, s/he shall issue a stop work order to the owner of the land. If compliance with the provisions of this Ordinance is not gained within thirty (30) days, the Zoning Officer shall so notify the Board of Selectmen whose duty it will be to take immediate steps to enforce the provisions of this Ordinance by seeking an injunction in Superior Court, or by any other legal action.

G. PENALTY: Any person, persons, firm or corporation violating any of the provisions of this Ordinance shall be subject to penalties as defined and established under RSA 676.

ARTICLE XII — BOARD OF ADJUSTMENT

A. APPOINTMENT OF BOARD OF ADJUSTMENT: The Board of Selectmen shall appoint a Board of Adjustment to hear appeals from the provisions or administration of this Ordinance in accordance with the provisions of RSA 673:3, 5, and 6 as from time to time amended.

B. SPECIAL EXCEPTIONS: The Board of Adjustment may grant an appeal for

a Special Exception in cases authorized in this Ordinance in accordance with the provision of Article XI.

C. VARIANCES: The Board of Adjustment may upon appeal in specific cases authorize such variance from the terms of this Zoning Ordinance as will not be contrary to the public interest, if, owing to special conditions, a literal enforcement of the provisions of this Ordinance will result in unnecessary hardship, and so that the spirit of this Ordinance shall be observed and substantial justice done.

D. APPEALS: The Board of Adjustment may hear administrative appeals.

E. TIME LIMIT: The Board of Adjustment shall comply with all time limits imposed by law and shall otherwise act in a timely fashion on all matters before it.

F. FEE: The Board of Adjustment shall adopt and may from time to time amend a fee which is adequate to cover the cost of required notices and administrative expenses. The fee shall be submitted at the time the appeal application is filed.

G. APPLICATION AND APPEAL PROCEDURE: Upon application or appeal for a Special Exception or Variance, the Board shall follow the following procedure:

1. Upon receipt of a complete application or appeal for a Special Exception or Variance, the board shall fix a time and place for a public hearing. The Chairperson shall give notice by certified mail of the location of the property and the nature of the request to the applicant or appellant and to all owners of property abutting the property involved using for this purpose the last known owner of the property as recorded in the records at the Selectmen's office.
2. Applications and appeals to the Board shall be taken according to the rules set by State Statutes.
3. The Board may, before acting on any matter, refer it to the Planning Board for review and recommendation.
4. The Board shall notify the applicant and/or appellant and the Zoning Officer of its action.
5. Reasonable fees, in addition to fees for notice and administrative cost, may be imposed by the Board to cover its costs for special investigative studies.

ARTICLE XIII — AMENDMENTS

This Ordinance may be amended in the manner provided by law.

ARTICLE XIV — VALIDITY

The invalidity of any provision of this Ordinance, or boundary shown on the Zoning Map, shall not affect the validity of any other provision or boundary of this Ordinance.

ARTICLE XV — EFFECTIVE DATE

This Ordinance shall become effective upon its passage. This Ordinance supersedes, but is deemed an amendment to, the existing ordinance.

SELECTMEN'S REPORT

For the most part, 1988 was a year of moderation for the Town. Construction of new dwellings declined from the previous two years; no major subdivisions were approved; the Blackwater River behaved reasonably well; and, once again, the report of the annual audit of the general purpose financial statements of the Town indicates that the financial position of the Town is sound. While programmed expenditures did exceed estimated revenue from all sources, the actual amount of revenue received was considerably greater than anticipated, and was more than sufficient to offset the total of actual expenditures plus funds encumbered to 1989 for projects not completed in 1988. Principal causes of the overrun were increased legal expenses and large highway maintenance costs, to include repair of a washout on Warner Road.

The overall tax rate increased seven percent in 1988. This exceeds the rise in the Consumer Price Index, but is relatively modest when compared with neighboring towns. The increase is primarily a reflection of the cost of mandated solid waste disposal projects. The school portion of the rate actually fell one percent and the town and county portions rose thirty-three percent and twenty-six percent, respectively.

On May 10, the Selectmen met with the Landfill Committee, newly reactivated for the purpose of assisting the Board in planning the future of the landfill, particularly with respect to the ownership and operation of the site after the Penacook refuse-to-energy facility goes on-line. In its report, the committee recommended that Salisbury continue to operate a landfill of its own rather than combine with another town or towns; that the Town should acquire the present landfill property; and that once acquired, the site should be operated as a Town Department. The Board accepted those recommendations and at year's end was in negotiation to purchase the property.

The preliminary subsurface hydrogeologic investigation of the sanitary landfill began soon after the first of the year with the excavation of four test pits and the installation of standpipe piezometers. In March, town representatives began making monthly ground water elevation measurements. From these data, Schevenell-Gallen, Environmental Consultants to the Town, has developed specifications for a test boring program and installation of five permanent ground water monitoring wells at the landfill site. This work will begin soon after the 1989 Town Meeting. In December, the Board selected Provan & Lorber, Inc., Civil and Environmental Consulting Engineers, to design both a closure plan for the present refuse burial area and a solid waste transfer station. This is an 18-month project with the transfer station to be operational by October 15, 1989 and the final closure plan to be completed by July 1, 1990. The planning for the transfer station will include station design, equipment requirements and estimate of construction costs.

The problems of waste disposal are becoming increasingly burdensome, particularly financially. Project costs budgeted for 1989 are greater than in 1988, and it is estimated that when the actual closure is done the following year costs will be even higher.

Construction of the trash-to-energy facility in Penacook proceeded on schedule and shakedown operation is projected to begin in late March. Acceptance of the plant is anticipated in the July-October time frame. Whether or not Salisbury will participate in the shakedown phase is unknown, and assured disposal is not guaranteed until after acceptance of the plant. For that reason, the Salisbury Landfill may continue in its present form of operation until the end of October 1989. The many variables encountered in planning the transition have made budgeting difficult, but hopefully all contingencies have been covered and operational history will permit more accurate budgeting for 1990.

Following the 1988 Town Meeting action to repair rather than replace the Pingree Bridge, the Department of Transportation proceeded to develop such plans, and it is anticipated the project will go out for bids early in 1989. The planning for the replacement of Peter's Bridge is on schedule with a public hearing on the project posted for February 7, with bidding in the fall of 1989, and with construction to begin in the Spring of 1990. To date, the Board is unaware that the South Road Bridge replacement has been given a projected construction date in the State Bridge Construction Program.

Once again, the Planning Board, under the very capable leadership of Brenda Boda, must be commended for its work on the Land Use Regulations of the Town. Following the adoption of new subdivision regulations on April 4, the Board turned its attention to a revision of the Zoning Ordinance. This was a monumental task and the Board has produced a document which gives careful consideration to the character of the areas involved and their suitability for particular uses, as well as with a view to conserving the value of buildings and encouraging the most appropriate use of land throughout the Town.

An important piece of Salisbury history was beautifully preserved this year with the binding of a set of Town Reports. Dating back to the 1860's, the eleven bound volumes are permanently housed in the Town Library for reference purposes and casual reading, as well. The Board is grateful to Mary Phillips who coordinated the project and brought it to fruition, and to all those individuals and organizations who searched their libraries and attics and generously provided the reports necessary to make the set complete.

With respect to Town facilities, the Hearse House and the surrounding land were deeded to the Salisbury Historical Society, part of the fire station was painted, and the grading and seeding of the Library septic system was completed. Further improvement of the Town Common is on hold until some means is found to prevent further vandalism in that area. While not a town project, the Town can take pride in the major addition to the Salisbury Elementary School. This provided much needed facilities and the classroom space necessary to permit the return of Salisbury's 14 fifth grade pupils from the Central School in Penacook.

Old Home Day was an unqualified success, and while the Pattens were a hard act to follow, Tammy Miner, as the new Chairperson, acquitted herself admirably. Since Tammy has agreed to continue as the Chairperson, the Board would urge individuals and organizations to lend their full support in making the event a memorable one again this year.

The Board notes with sadness the death of Vira Taylor, the Town's oldest citizen and the holder of the Boston Post Cane. The Cane has now been passed to Mrs. Nellie McKenzie of Scribner's Corner. Similarly, the Board regrets the loss of Trustee of Trust Funds Daniel Hughes who served his town well in that capacity, and is pleased that Mrs. Hughes will serve out his term of office.

The Board also regrets the passing of Charles Taylor, a native son and long time road agent; and Harlean Shaw Taylor, also a native and the person who first brought the Visiting Nurse Association into Salisbury.

As usual, the Board must express its appreciation to all individuals, departments, boards and committees who have given freely of their time and resources to make Salisbury a place where they can be proud to live. As the Town grows, so do its needs and its problems, but the Board is encouraged by signs of increased interest and participation, particularly on the part of new residents, in helping to meet those needs and solve those problems. Citizen input is always welcome and necessary if Salisbury is to continue to be a town of the people; conversely, there are times when personal prejudices must become subordinate to the greater good of the community, a goal to which we must continuously aspire and one which will keep Salisbury the unique and desirable community it is.

Respectfully submitted,

KATHLEEN DOWNES

JOHN KEPPEL

DOROTHEA LOVEJOY

Board of Selectmen

PLANNING BOARD REPORT

The Planning Board approved two minor subdivisions and granted conditional approval to three other minor subdivisions. Final approval of these three minor subdivisions is expected in early 1989. Nine new buildable lots will be created by the five minor subdivisions.

In March a Public Hearing was held on the revision of the Subdivision Regulations and the adoption of a Goals and Objectives Statement for the Master Plan. The Planning Board after holding a Public Hearing, in accordance with RSA 675:6, unanimously adopted the revised Subdivision Regulations and the Goals and Objectives Statement.

At the present time, the Planning Board has contracted with Central New Hampshire Regional Planning Commission for assistance in updating the Land Use Section of the Master Plan. Additionally, Central New Hampshire Regional Planning Commission will be administering a State grant awarded to Salisbury, Boscawen, and Webster. This grant is for the development of a Water Resource Management and Protection Plan for the Beaverdam Brook watershed.

The Planning Board accepted with regret the resignation of Wilfred Grendell as a regular member of the Board. He will continue to serve as an alternate member.

The Planning Board has proposed a revision of the Zoning Ordinance to meet the demands of growth and development, to agree with state court rulings, and to satisfy the needs and desires of the people of the Town. This proposed Zoning Ordinance can be found elsewhere in the Town Report. We urge all citizens to thoughtfully and thoroughly read this ordinance, and to cast your vote on March 14th.

The members of the Board need your input to form systematic planning and growth policies. The Board encourages you to attend Public Hearings, the regular Planning Board Meetings and planning sessions which are held on a monthly basis.

Respectfully submitted

Brenda Boda, *Chairperson*

Kevin Connor

Newton deHaro

John Kepper, *Ex Officio*

Wilfred Grendell, *Alternate*

Rouleeen Koelb, *Alternate*

Henry Smith, *Alternate*

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1988

—DR.—

	1989	Levies Of: 1988	Prior 1987
Uncollected Taxes — Beginning of Fiscal Year			
Property Taxes	\$	\$	\$62,245.29
Yield Taxes			.75
Taxes Committed to Collector:			
Property Taxes		\$661,928.38	
Land Use Change Taxes		12,506.50	
Yield Taxes		8,657.20	
Added Taxes:			
Property Taxes		2,106.78	
Interest Collected on Delinquent Taxes:			
		<u>1,900.08</u>	<u>3,865.04</u>
TOTAL DEBITS	\$	\$ 687,098.94	\$66,111.08

—CR.—

Remittances to Treasurer During Fiscal Year:			
Property Taxes		\$594,042.76	\$ 62,235.18
Land Use Change Tax		12,506.50	.75
Yield Taxes		6,484.24	
Interest on Taxes		1,900.90	3,875.15
Abatements Made During Year:			
Property Taxes		1,020.49	
Uncollected Taxes — End of Fiscal Year:			
Property Taxes		68,971.84	
Yield Taxes		<u>2,172.21</u>	
TOTAL CREDITS	\$	\$687,098.94	\$ 66,111.08

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1988

—DR.—

	Tax Lien on	Account of	Levies Of
	1987	1986	Prior
Taxes Sold/Executed To Town During			
Fiscal Year	27,294.26		
Interest Collected After Sale/Lien			
Execution:	<u>\$1,122.14</u>	<u> </u>	<u> </u>
TOTAL DEBITS	\$28,416.40		

—CR.—

Remittances to Treasurer During Fiscal Year:			
Redemptions	\$15,124.14		
Unredeemed Taxes End of Year	<u>13,292.26</u>	<u> </u>	<u> </u>
TOTAL CREDITS:	\$28,416.40		

TOWN CLERK'S REPORT
FOR THE YEAR ENDING DECEMBER 31, 1988

Motor Vehicle Permits	\$68,468.00
Dog Licenses	829.50
Filing Fees	6.00
Marriage Licenses	180.00
NHMV Stickers	<u>423.00</u>
TOTAL	\$69,906.50

SCHEDULE OF TOWN PROPERTY

Academy Hall — building, contents	\$110,000.00
Town Hall — building, contents	89,000.00
Library — building, contents	33,750.00
Fire Department — building, contents (trucks)	124,200.00
Salt Shed	3,500.00
Land	26,700.00

SUMMARY INVENTORY

Land	\$ 7,830,750.00
Buildings	15,497,325.00
Utilities	636,200.00
Mobile Homes	191,500.00
Blind Exemptions	15,000.00
Elderly Exemptions	126,600.00

Number of War Service Credits: 83

TAX RATE APPROVAL LETTER

October 31, 1988

Taxes Committed to Collector:

Town Property Taxes Assessed	<u>\$697,237.00</u>
Total Gross Property Taxes	\$697,237.00
Less: Est. War Service Tax Credits	<u>4,150.00</u>
Net Property Tax Commitment	\$693,087.00

Net School Appropriations	\$482,640.00
County Tax Assessment	53,164.00

Tax Rate — Town \$ 29.28

TAX RATE

Municipal	\$ 5.86
County	3.10
School	20.32

Tax Rate (per \$1,000.00) = \$29.28

CARRI PLODZIK SANDERSON Professional Association193 North Main Street Concord, N.H. 03301 (603)225-6996*INDEPENDENT AUDITOR'S REPORT*

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have audited the general purpose financial statements of the Town of Salisbury as of and for the year ended December 31, 1988, as listed in the table of contents. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Salisbury at December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Salisbury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 12, 1989

Carri Plodzik Sanderson
Professional Association

EXHIBIT A
TOWN OF SALISBURY
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1988

ASSETS	Governmental Fund Types		Fiduciary Fund Type Trust Funds	Account Groups General Long-Term Debt	Totals (Memorandum Only)	
	General	Special Revenue (Free Library)			December 31, 1988	December 31, 1987
Cash and Equivalents	\$172,372	\$1,289	\$307,600	\$	\$481,261	\$414,106
Investments, At Cost			73,065		73,065	73,065
Receivables, Net						
Taxes	82,264				82,264	62,245
Due From Other Governments	16,364				16,364	19,639
Due From Other Funds						1,881
Amount To Be Provided For Retirement of General Long-term Debt				10,000	10,000	20,000
TOTAL ASSETS	\$271,000	\$1,289	\$380,665	\$10,000	\$662,954	\$590,936
LIABILITIES AND FUND EQUITY						
Liabilities						
Due To Other Governments	\$193,760	\$	\$ 97,719	\$	\$291,479	\$280,212
Due To Other Funds						1,881
Yield Tax Security Deposits	4,250				4,250	230
Taxes Sold To Others	1,360				1,360	590
General Obligation Debt Payable				10,000	10,000	20,000
Total Liabilities	199,370		97,719	10,000	307,089	302,913
Fund Equity						
Fund Balances						
Reserved For Encumbrances	51,745		21,136		51,745	13,254
Reserved For Endowments					21,136	19,147
Unreserved						
Designated For Capital Acquisitions			261,810		261,810	216,604
Undesignated	19,885	1,289			21,174	39,018
Total Fund Equity	71,630	1,289	282,946		355,865	288,023
TOTAL LIABILITIES AND FUND EQUITY	\$271,000	\$1,289	\$380,665	\$10,000	\$662,954	\$590,936

EXHIBIT B
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1988

	Governmental Fund Types		Fiduciary Fund Type	Totals	
	General	Special Revenue (Free Library)		(Memorandum Only) December 31, 1988	December 31, 1987
Revenues					
Taxes			\$	\$689,803	\$611,601
Intergovernmental Revenues	\$689,803	\$		77,855	89,774
Licenses and Permits	77,746	109		69,917	58,695
Charges For Services	5,613	73		5,686	4,677
Miscellaneous	12,897	454	16,206	29,557	27,012
Other Financing Sources					
Operating Transfers In		8,176	29,000	37,176	59,910
Total Revenues and Other Sources	855,976	8,812	45,206	909,994	851,669
Expenditures					
General Government	76,741			76,741	79,448
Public Safety	35,564			35,564	30,532
Highways, Streets, Bridges	78,173			78,173	118,129
Sanitation	16,748			16,748	15,630
Health	1,700			1,700	1,860
Welfare	2,069			2,069	690
Culture and Recreation	3,679	11,309		14,988	9,984
Debt Service	11,040			11,040	11,692
Capital Outlay	14,709			14,709	51,195
Other Financing Uses					
Operating Transfers Out	592,409			592,409	560,946
Total Expenditures and Other Uses	832,832	11,309		844,141	880,106
Excess of Revenues and Other Sources Over (Under)	23,144	(2,497)	45,206	65,853	(28,437)
Expenditures and Other Uses	48,486	3,786	216,604	268,876	297,313
Fund Balances - January 1					
Fund Balances - December 31	\$ 71,630	\$ 1,289	\$261,810	\$334,729	\$268,876

EXHIBIT C
TOWN OF SLIPSBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budgetary and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended December 31, 1988

	General Fund			Special Revenue Fund (Free Library)			Totals (Memorandum Only)		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
Revenues									
Taxes				\$	\$	\$	\$698,987	\$689,803	(\$ 9,184)
Intergovernmental Revenues	80,492	77,746	(2,746)		109	109	80,492	77,855	(2,637)
Licenses and Permits	66,125	69,917	3,792				66,125	69,917	3,792
Charges for Services	3,500	5,613	2,113		73	73	3,500	5,686	2,186
Miscellaneous	11,633	12,897	1,264		454	454	11,633	13,351	1,718
Other Financing Sources									
Operating Transfers In	1,000		(1,000)	8,176	8,176		9,176	8,176	(1,000)
Total Revenues and Other Sources	861,737	855,276	(5,761)	8,176	8,812	636	869,913	864,788	(5,125)
Expenditures									
General Government	83,442	76,741	6,701				83,442	76,741	6,701
Public Safety	40,417	35,564	4,853				40,417	35,564	4,853
Highways, Streets, Bridges	95,050	78,173	16,877				95,050	78,173	16,877
Sanitation	17,284	16,748	536				17,284	16,748	536
Health	1,950	1,700	250				1,950	1,700	250
Welfare	1,769	2,069	(300)				1,769	2,069	(300)
Culture and Recreation	4,552	3,679	873	8,176	11,309	(3,133)	12,728	14,988	(2,260)
Debt Service	11,341	11,040	301				11,341	11,040	301
Capital Outlay	38,277	14,709	23,568				38,277	14,709	23,568
Other Financing Uses									
Operating Transfers Out	592,409	592,409					592,409	592,409	
Total Expenditures and Other Uses	886,491	832,832	53,659	8,176	11,309	(3,133)	894,667	844,141	50,526
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(24,754)	23,144	47,898	(2,497)	(2,497)	(2,497)	(24,754)	20,647	45,401
Fund Balances - January 1	48,486	48,486		3,786	3,786		52,272	52,272	
Fund Balances - December 31	\$ 23,732	\$ 71,630	\$47,898	\$3,786	\$ 1,289	(\$2,497)	\$ 27,518	\$ 72,919	\$45,401

EXHIBIT D
TOWN OF SALISBURY
Statement of Revenues, Expenses, and Changes in Fund Balance
Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1988

	<u>Fiduciary</u> <u>Fund Type</u> <u>Town</u> <u>Trusts</u>	<u>Total</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1987</u>
<u>Operating Revenues</u>		
Interest and Dividends	\$ 1,239	\$ 1,087
<u>Nonoperating Revenues</u>		
New Funds	<u>750</u>	<u> </u>
<u>Net Income</u>	1,989	1,087
<u>Fund Balance - January 1</u>	<u>19,147</u>	<u>18,060</u>
<u>Fund Balance - December 31</u>	<u>\$21,136</u>	<u>\$19,147</u>

EXHIBIT E
TOWN OF SALISBURY
Statement of Changes in Financial Position
Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1988

	<u>Fiduciary</u> <u>Fund Type</u> Town <u>Trusts</u>	Total <u>(Memorandum Only)</u> December 31, <u>1987</u>
<u>Cash Flows From Operating Activities</u>		
New Funds	\$ 750	\$
Interest and Dividends Received	<u>1,239</u>	<u>1,087</u>
<u>Net Increase in Cash</u>	1,989	1,087
<u>Cash - January 1</u>	<u>19,147</u>	<u>18,060</u>
<u>Cash - December 31</u>	<u>\$21,136</u>	<u>\$19,147</u>

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. *Governmental Reporting Entity*

The financial statements of the Town of Salisbury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity", the Town of Salisbury includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues, or general obligations of the Town, and obligation of the town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

Based on the foregoing criteria, the following organization is included in the Town's annual financial report.

Salisbury Free Library

B. *Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Salisbury Free Library Fund.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

C. Account Groups (Fixed Assets and Long-term Liabilities)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

D. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

E. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1988, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$11,500
Beginning Fund Balance -	
Reserved For Encumbrances	<u>13,254</u>
Total Use of Beginning Fund Balance	<u>\$24,754</u>

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1988 is detailed in Exhibit A-2 and totals \$51,745.

G. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$481,261 and the bank balance was \$493,053. Of the bank balance, \$338,786 was covered by Federal depository insurance and \$154,267 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes, except that funds received in Eminent Domain proceedings from the United States Government may also be invested in stocks and bonds. The Road Maintenance Capital Reserve Fund is included in this classification.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt.

As indicated below, the major portion of the difference between cost and market value of the Town's investments are attributable to the stock of Public Service Company of New Hampshire which declared bankruptcy on January 29, 1988.

Investments at year end are as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
<u>Stocks</u>		
Public Service Co. of N.H.	\$27,207	\$ 7,926
Alabama Power Company	23,296	20,953
Bankers Trust New York Corp.	2,430	9,842
<u>Bonds</u>		
Northern States Power	10,075	10,000
Detroit Edison	<u>10,057</u>	<u>10,000</u>
<u>Totals</u>	<u>\$73,065</u>	<u>\$58,721</u>

H. Accumulated Unpaid Vacation and Sick Pay

The Town does not have any formal vacation or sick leave policies.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1988 was \$2,028 and expenditures amounted to \$1,420.

As prescribed by law, the tax collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However,

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1988.

	<u>General Obligation Debt</u>
Long-term Debt Payable January 1, 1988	\$20,000
Long-term Debt Retired	<u>10,000</u>
Long-term Debt Payable December 31, 1988	<u>\$10,000</u>

Long-term debt payable at December 31, 1988 is comprised of the following individual issue:

General Obligation Debt

\$20,000 1986 Fire Engine Note due in annual installments of \$5,000 through December 29, 1990; interest at 6.60%	<u>\$10,000</u>
---	-----------------

The annual requirements to amortize all debt outstanding as of December 31, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 5,000	\$ 660	\$ 5,660
1990	<u>5,000</u>	<u>330</u>	<u>5,330</u>
<u>Totals</u>	<u>\$10,000</u>	<u>\$ 990</u>	<u>\$10,990</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1988, the Town of Salisbury had an equalized value of \$44,903,636 and a legal debt margin of \$785,813.

NOTE 3 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1988 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery Maintenance	<u>\$9,030</u>	<u>\$12,106</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Revaluation	\$ 15,637	
Town Hall and Parking Lot	2,505	
Emergency Services Equipment Fund	34,255	
Road Maintenance	171,251	
Pingree Bridge	19,768	
Recreational Facilities	8,355	
Landfill Closing	10,039	
School	<u>97,719</u>	
<u>Total Expendable</u>	<u>359,529</u>	
<u>Total All Trust Funds</u>	<u>\$380,665</u>	

NOTE 4 - CAPITAL PROJECT FUND

Bonds or Notes Authorized - Unissued

Article 14 of the 1985 Town Meeting appropriated \$54,000 for the Town's share to replace the Pingree Bridge to be financed by long-term borrowing.

Article 17 of the 1985 Town Meeting appropriated \$66,750 for the Town's share to replace the Peter's Bridge to be financed by long-term borrowing.

Article 14 of the 1987 Town Meeting appropriated \$43,875 for the Town's share to replace the South Road Bridge to be financed by long-term borrowing.

NOTE 5 - INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective Town Meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative

*TOWN OF SALISBURY**NOTES TO THE FINANCIAL STATEMENTS**DECEMBER 31, 1988*

Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury, with the full costs of this position, including salary, fringe benefits, insurance, and incidental expenses, such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

NOTE 6 - CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility." Under the terms of the agreement each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature. Construction for the facility was started in 1987.

EXHIBIT A-1
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1988

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$675,487	\$664,035	(\$11,452)
Yield	6,000	6,485	485
Current Land Use Change	12,500	12,507	7
Interest and Penalties on Taxes	5,000	6,776	1,776
Total Taxes	<u>698,987</u>	<u>689,803</u>	<u>(9,184)</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	8,029	8,029	
Highway Block Grant	37,659	37,659	
Business Profits Tax	15,093	15,093	
Payment In Lieu of Taxes	1,775	1,851	76
Flood Control Lands	15,160	13,859	(1,301)
Reimb. a/c State-Federal Forest Land	895	895	
Forest Fires		360	360
Civil Defense Flood Aid	1,881		(1,881)
Total Intergovernmental Revenues	<u>80,492</u>	<u>77,746</u>	<u>(2,746)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	65,000	68,468	3,468
Dog Licenses	725	798	73
Business Licenses, Permits and Fees	400	651	251
Total Licenses and Permits	<u>66,125</u>	<u>69,917</u>	<u>3,792</u>
<u>Charges For Services</u>			
Income From Departments	3,150	4,673	1,523
Rent of Town Property	350	940	590
Total Charges For Services	<u>3,500</u>	<u>5,613</u>	<u>2,113</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	6,500	7,549	1,049
Insurance Settlement	4,930	4,930	
Other	203	418	215
Total Miscellaneous Revenues	<u>11,633</u>	<u>12,897</u>	<u>1,264</u>

*EXHIBIT A-1 (Continued)**TOWN OF SALISBURY**General Fund**Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1988*

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
Nonexpendable Trust Funds	<u>1,000</u>	<u> </u>	(<u>1,000</u>)
<u>Total Revenues</u>	861,737	<u>\$855,976</u>	(<u>\$ 5,761</u>)
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>11,500</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$873,237</u>		

EXHIBIT A-2
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1988

	Encumbered From 1987	Appropriation 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
General Government					
Town Officers' Salaries	\$	\$ 11,500	\$ 10,919	\$	\$ 581
Town Officers' Expenses		21,450	21,782	375	(707)
Election and Registration Expenses		2,400	2,493		(93)
Cemeteries		3,000	1,020		1,980
General Government Buildings	2,900	17,200	11,660	4,000	4,440
Planning and Zoning	1,000	2,200	3,186		18
Legal Expenses		2,500	4,154		(1,654)
Advertising and Regional Associations		550	482		68
Central NH Regional Planning Commission		614			211
PICA, Retirement & Pension Contributions		2,500	2,289		(3,161)
Insurance		13,350	16,511		39
Unemployment Compensation		250	211		608
Overlay		2,028	1,420		2,326
Total General Government	<u>3,300</u>	<u>79,542</u>	<u>76,741</u>	<u>4,375</u>	
Public Safety					
Police Department		13,501	14,016		1,285
Fire Department	1,800	22,115	19,169		2,946
Civil Defense		1			1
Building Inspection		3,000	2,379		621
Total Public Safety	<u>1,800</u>	<u>38,617</u>	<u>35,564</u>		<u>4,853</u>
Highways, Streets, Bridges					
Town Maintenance		41,750	58,312		(16,562)
General Highway Department		8,400	12,485		(4,085)
Street Lighting		1,200	1,107		93
Highway Projects		43,700	6,259	23,800	13,631
Total Highways, Streets, Bridges		<u>95,050</u>	<u>78,173</u>	<u>23,800</u>	<u>(6,923)</u>
Sanitation					
Solid Waste Disposal		16,150	15,614		536
Concord Cooperative		1,134	1,134		
Total Sanitation		<u>17,284</u>	<u>16,748</u>		<u>536</u>
Health					
Health Department		100			100
Amulance		1,750	1,700		50
Animal Control		100			100
Total Health		<u>1,950</u>	<u>1,700</u>		<u>250</u>
Welfare					
General Assistance		1,000	1,301		(301)
Community Action Program		768	768		
Mediation		1			1
Total Welfare		<u>1,769</u>	<u>2,069</u>		<u>(300)</u>

EXHIBIT A-2 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1988

	Encumbered From 1987	Appropriation 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
Culture and Recreation					
Parks and Recreation	1,277	2,025	2,434		868
Patriotic Purposes	<u>1,277</u>	<u>1,250</u>	<u>1,245</u>		<u>5</u>
Total Culture and Recreation		<u>3,275</u>	<u>3,679</u>		<u>873</u>
Debt Service					
Principal of Long-term Notes		10,000	10,000		
Interest Expense - Long-term Notes		1,340	1,040		300
Interest Expense - Tax Anticipation Notes		<u>1</u>			<u>1</u>
Total Debt Service		<u>11,341</u>	<u>11,040</u>		<u>301</u>
Capital Outlay					
Library Renovations	204		204		
Recreation Project		2,000		2,000	
Solid Waste Project	6,073	30,000	14,505	21,570	(2)
Total Capital Outlay	<u>6,277</u>	<u>32,000</u>	<u>14,709</u>	<u>23,570</u>	<u>(2)</u>
Operating Transfers Out					
Interfund Transfers					
Special Revenue Fund					
Salisbury Free Library		8,176	8,176		
Expendable Trust Fund					
Capital Reserve Funds		29,000	29,000		
Intergovernmental Transfers					
School District Assessment		482,640	482,640		
County Tax Assessment		<u>72,593</u>	<u>72,593</u>		
Total Operating Transfers Out		<u>592,409</u>	<u>592,409</u>		
Total Appropriations	<u>\$13,254</u>	<u>\$873,237</u>	<u>\$832,832</u>	<u>\$51,745</u>	<u>\$ 1,914</u>

EXHIBIT A-3
TOWN OF SALISBURY
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1988

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$35,232
 <u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1988 Tax Rate		(\$11,500)
<u>1988 Budget Summary</u>		
Revenue Deficit (Exhibit A-1)	(\$ 5,761)	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>1,914</u>	
1988 Budget Deficit		(<u>3,847</u>)
Total Deductions		(<u>15,347</u>)
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$19,885</u>

EXHIBIT B-1
TOWN OF SALISBURY
Special Revenue Fund - Salisbury Free Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1988

Revenues

State of NH Grant	\$ 109
Lost Books and Fines	73
Interest and Dividends	181
Miscellaneous	273

Other Financing Sources

<u>Operating Transfers In</u>	
General Fund	<u>8,176</u>

<u>Total Revenues and Other Sources</u>	\$ 8,812
---	----------

Expenditures

Salaries and Benefits	\$3,636
Other Administrative Costs	394
Books and Periodicals	5,416
Utilities and Maintenance	200
Supplies and Equipment	<u>1,663</u>

<u>Total Expenditures</u>	<u>11,309</u>
---------------------------	---------------

Excess of Revenues and Other

<u>Sources Over (Under) Expenditures</u>	(2,497)
--	----------

<u>Fund Balance - January 1</u>	<u>3,786</u>
---------------------------------	--------------

<u>Fund Balance - December 31</u>	<u>\$ 1,289</u>
-----------------------------------	-----------------

EXHIBIT C-1
TOWN OF SALISBURY
Trust Funds
Combining Balance Sheet
December 31, 1988

ASSETS	Trust Funds		Totals	
	Expendable	Nonexpendable	December 31,	December 31,
	Capital Reserve Funds	Town Trust Funds	1988	1987
Cash and Equivalents	\$286,464	\$21,136	\$307,600	\$235,151
Investments, At Cost	<u>73,065</u>		<u>73,065</u>	<u>73,065</u>
TOTAL ASSETS	<u>\$359,529</u>	<u>\$21,136</u>	<u>\$380,665</u>	<u>\$308,216</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Due To Other Governments	<u>\$ 97,719</u>	\$	<u>\$ 97,719</u>	<u>\$ 72,465</u>
Fund Balances				
Reserved For Endowments		21,136	21,136	19,147
Unreserved				
Designated For Capital Acquisitions	<u>261,810</u>		<u>261,810</u>	<u>216,604</u>
Total Fund Balances	<u>261,810</u>	<u>21,136</u>	<u>282,946</u>	<u>235,751</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$359,529</u>	<u>\$21,136</u>	<u>\$380,665</u>	<u>\$308,216</u>

RECREATION DEPARTMENT

There has been a growing interest in organized recreational activities this year in our Town. This was especially evident in our baseball teams. We had a major as well as a minor Little League baseball team and we had 12 girls playing in the Penacook Girl's league. We wish to thank Dan Linehan, Rod Hooper, Alfred Underhill, Dave and Dora Rapalyea, Linda Denoncourt, all of whom were the coaches and assistants. We also wish to thank the people who volunteered as umpires and base coaches and for the donations given by Fred Adams family and friends in memory of their son, Tom Adams.

This past summer was also a busy time at the ballfield with the Men's Softball League. We hope to reorganize Women's Softball this summer and have a clinic for the children to learn more of the basic skills. Fourteen of our children played on a combined Webster-Salisbury soccer team. We will continue this arrangement next fall and we will offer a soccer camp in July. The Recreation Committee is grateful to Walter Hoeckele and Doug Burdick for giving the children basic soccer instruction and to Nancy Van Loan — Webster — for coaching.

The Old Home Day road race was not as well attended as it has been. We have added a shorter race for children and hope for better attendance this summer. The Senior Citizen's supper was postponed last fall. We have scheduled a dinner or brunch for this spring and hope for a good turn-out.

A few of the children from Salisbury over the past few years have gone to play basketball in the Penacook League. It is a very organized and well supervised organization for children in grades 5 through 8. This year, in Salisbury because of the new gym at the Elementary School, we will offer a basketball clinic for the children in grades 3 through 5. It will be coached by some of the men who are organizing a weekly basketball league at the school gym. Also, a cross-country ski clinic has been offered by Nancy Zink-Mailloux this winter for the school children.

We are very pleased with the interest in these activities. It is also our goal to present activities that will benefit the entire family. We are preparing a recreational survey to inform you of the possibilities that lie ahead and to receive your comments and priorities for our Town's recreational future. We will review and discuss your concerns at a public meeting when the results are completed.

As we have said before, we need more people involved in recreational planning. Our budget has changed very little in 10 years, it is the volunteers that have given us their time and new ideas that made this past year so active and successful. Recreational activities benefit our bodies, our health, our attitude and our minds. Get involved with us, for yourself and for your children.

Thank you,

Karen Hooper

and the Salisbury Recreational Committee

Sharon MacDuffie

Irene Plourde

Nancy Zink-Mailloux

Dawnee Broas

Mary Hattan

Lisa Uhrin

Steve Wiley

HIGHWAY DEPARTMENT REPORT

During the year 1988, the following road improvements were made:

Gerrish Road: culvert placed, spot graveled, some crushed bank run spread.

New Road: culvert replaced and rocks removed.

Mill Brook Road from Peter's Bridge to the Chandler residence: spot graveled.

Oak Hill Road: spot graveled.

North Road, parts of Center Road, Mill Hill and Whittemore Road: ditched and crushed graveled shoulders.

Brush cut as required and two large dead trees removed.

Due to the unavailability of oil until too late in the season, no roads were sealed and funds appropriated for that purpose were carried over to 1989.

PROJECTS FOR 1989:

1. Landfill road from blacktop to landfill entrance, extend four foot culvert, widen and clear right-of-way as necessary, and crushed gravel.

2. New Road from Raccoon Hill Road, 3/10th of a mile, crushed gravel and grade.

3. Scribner Corner to Robert Bentley's, one mile, gravel.

4. South Road Bridge to blacktop on Pond Hill Road, 9/10 of a mile, gravel.

5. Bay Road, 8/10th of a mile, grade and crushed gravel, some slope work.

5a. Bay Road, replace two culverts and add one.

6. Oak Hill Road, 4/10 of a mile, ditch, bank run gravel.

7. Gerrish Road, foot of hill to town line, spot gravel, add one small culvert.

8. Mill Hill Road, widen corner.

9. North Road by Fred Shaw's, widen corner.

Respectfully submitted,

Donald Nixon, *Road Agent*

1989 HIGHWAY DEPARTMENT BUDGET PROPOSALS

Amount	Item
\$ 750.00	Payment to Warner for maintenance of Quimby Road.
2,500.00	Brush cutting.
14,000.00	Summer Maintenance including general expenses.
44,200.00	Winter Maintenance including general expenses and plow rental
<u>4,200.00</u>	Final payment on new plow.
<u>\$ 65,650.00</u>	TOTAL: General Highway Maintenance
\$ 27,700.00	Paved Road Maintenance Program.
60,700.00	Unpaved Road Maintenance, Improvements and Special Projects.
<u>7,000.00</u>	Special Projects: Remove trees, stumps and wood from ditches.
<u>\$ 95,400.00</u>	TOTAL: Highway Projects
<u>\$161,050.00</u>	TOTAL, HIGHWAY DEPARTMENT BUDGET PROPOSAL
\$ 35,350.00	HIGHWAY BLOCK GRANT FUNDS AVAILABLE
\$125,700.00	AMOUNT TO BE RAISED BY TAXATION

SALISBURY FIRE DEPARTMENT REPORT

With the advent of newly-constructed houses in town and renovations to many older ones, combined with an active building inspector, most of the 71 emergency calls this past year were rescue related. With this in mind, I would like to take this opportunity to recognize some special people important to the Fire Department.

In November of 1988, Edwin Bowne announced his resignation as Fire Chief to become a firefighter. What he leaves the town is a fire department well-trained in fire prevention, rescue, firefighter training and safety, and a master plan for purchasing equipment.

Eleven of the 14 active members have taken a 120-hour course to become state certified firefighters. Ed's coordination of Building Inspector, Daisy Dunham, and Fire Prevention Officer, Dave Fredette, together with the cooperation and fire-conscious attitude of the townspeople have limited this town to one major fire in the last six years...a record everyone can be proud of.

I, as chief, together with the members of the Salisbury Fire Department will continue what Ed has worked hard to achieve. The townspeople's continued cooperation and support will make our job easier.

On behalf of the fire department, I thank Edwin Bowne for his six years of quality leadership. Best of luck, Ed, as a Salisbury firefighter.

Due to a job transfer, the department will severely miss Chief Engineer Steve Lightbody. Steve, a trained mechanic, spent countless hours at the station on truck maintenance and repairs to guarantee the trucks were ready to roll in case of an emergency. We wish Steve and his family the best of luck in Illinois.

Special thanks to Karen Scott and the Ladies Auxiliary for their continued financial, nutritional and housekeeping support; to Pierre and Cora Ballou for their generous annual donation in memory of their son; and to the citizens of the community for your support.

The fire and rescue department is planning a periodic newsletter for the townspeople. We feel the newsletter will be an important tool of communicating with the community, emphasizing fire prevention and health-safety tips.

Respectfully submitted,
Rod Hooper, *Fire Chief*

P.S. Tested your smoke detector lately?

POLICE DEPARTMENT REPORT

Requests for Pistol/Revolver Permits have been a major administrative function this year. Numerous residents requested and were issued permits. This department believes it is important to publish some facts about carrying concealed, loaded weapons.

RSA 159:1 through 159:6-C is the law which provides the guidelines the Town must follow to issue permits for first time and renewals. 159:4 states "NO PERSON SHALL CARRY A LOADED PISTOL OR REVOLVER IN ANY VEHICLE OR CONCEALED UPON HIS PERSON, EXCEPT IN HIS DWELLING, HOUSE OR PLACE OF BUSINESS, WITHOUT A LICENSE.." The key to the necessity of a Pistol Permit is carrying a **concealed, loaded** pistol or revolver. Applicants for permits undergo an investigation to ensure permits are justified and not issued to convicted felons. A \$4 fee is charged for licenses issued to residents.

The N.H. Police Standards and Training Council passed rules which provide no police officer may work more than 1300 hours in any given consecutive 12 month period, unless the officer is considered full-time and has successfully completed the N.H. Police Academy's training course. The Town of Salisbury currently has two Certified part-time officers who are on call alternately for a seven day period. We will be under considerable stress to follow the Police Standards and Training Council Rules and remain a part-time department. In an effort to stay within the 1300 hour rule, applications for employment have been developed and are being accepted from individuals interested in serving the Town of Salisbury.

The year's report cannot end without my written appreciation to Joe Landry and the personal and professional cooperation of the Board of Selectmen. A job such as this is never easy, but with people like them it is more tolerable.

Respectfully submitted,

JOSEPH M. HEATH III, *Chief of Police*

BUILDING INSPECTION REPORT

Fifty-five building permits were issued during 1988, in the following categories:

Dwellings	16
Replacement dwellings	1
Living space additions	8
Living space renovations and alterations	6
Garages	5
Barns	3
Miscellaneous accessory buildings and structures	10
Porches, decks, entryways	6

Statistics have shown that smoke detectors save lives. If you have any in your home, please check to see that they are working. If you do not have any, please give **very** serious consideration to installing some. You can contact me for current information on recommended installation practices.

Respectfully submitted,
Daisy Dunham
Building Inspector

OLD HOME DAY REPORT

This year's Old Home Day began with a road race coordinated by the PTG, followed by a parade featuring many of the town's children. I would like to thank last year's fourth graders for their help in selecting a parade theme. The Ladies Fire Auxiliary presided over the children's games and Mark Farris entertained everyone with his magic show. Music for the afternoon was provided by the Blake Mountain Band. The Salisbury Congregational Community Church did an outstanding job with the chicken barbeque. Rick O'Shey provided the music for the dance that evening.

Martha Patten was selected as Citizen of the Year for her dedication to town affairs.

I would like to thank the Historical Society for donating the trophies for parade winners and the Crossroads Country Store for the ice cream certificates given to the winners of the children's games.

Volunteers are needed to help plan the 1989 festivities.

Tammy H. Miner
Chairperson,
Old Home Day Committee

SALISBURY FREE LIBRARY

1988 was another year of growth and expansion for the Town Library and its patrons. Due to the popularity of the book leasing program, the librarian and trustees decided to increase by one-half plan the number of books rented from Baker and Taylor and available to you.

The Librarian completed another course towards her certification: Reference Materials, which has enabled the library to expand its reference section. Included in reference purchases are the 1988-89 Books in Print, Bartlett's Familiar Quotations, various biographical dictionaries, and many other new materials.

Due to the increase in books and library materials an adjustable book shelf and another card catalog were purchased by the Trustees. In addition, to accommodate the growing number of videotapes owned by the library, there is now a tape rack near the Librarian's desk.

As those patrons who have visited the library recently will notice, some furniture rearrangement has occurred in the last several months. This has allowed more space for books and given the room a more "open" appearance.

State mandates have made it necessary for us to establish a system of numbered library cards. While we regret the passing of our "small town" system, the number should enable us to have a more efficient and confidential system to better meet your information needs.

The Friends of the Library continue to be supportive. Some projects that they have helped with include arranging a trip to the Daniel Webster Birthplace for school children in July, inviting storyteller Chris Sokul to visit during the summer, providing new decorations and exhibits for the display case to brighten up the library, establishing a "new baby-new book" program, creating lovely stationery, planning trips for adult patrons, running book sales and story times, and accomplishing many other tasks. We sincerely thank the Friends.

We would also like to thank all the individuals who have helped to make our library an enjoyable place to visit. We are pleased that the patronage has increased so much this year and hope that all of you will have a chance to come visit your library during 1989.

Nancy Zink-Mailloux
Sandra Miller
Patricia McDonough
Trustees, Salisbury Free Library

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in central New Hampshire. Seventeen (17) towns and the City of Concord are within Merrimack County and two (2) are within Hillsborough County. Thirteen towns, the City of Concord, and Merrimack County are currently members in fiscal year 1989. The Town of Salisbury is a member in good standing of the Commission.

The CNHRPC is organized under RSA 36:45-53, which states that the purpose of the Commission is to prepare a coordinated plan for the development of the region. The statute also enables us to assist communities with local planning activities.

Three planners and one support person are currently employed by the CNHRPC. The staff prepares regional plans and provides professional planning assistance to member communities.

In 1988 the Commission adopted the regional *Housing and Community Development Plan*, the regional *Septage Management Plan*, the *Initial Transportation Report*, the *Regional Profile*, the *Transportation Facilities and Information Report*, and the *Guide to Municipal Plans and Regulations*. The *Guide* contains models and outlines for master plans, capital improvements plans, zoning ordinances, subdivision regulations, and site plan regulations. We had contracts to help six towns with master plans or land use regulations and helped communities write grant applications.

Local water resource management and protection plans were a new activity in 1988. We completed and received Office of State Planning consistency approval on two plans, prepared a complete draft of a third, and started work on two more.

During 1988 CNHRPC activities in Salisbury included:

- assisting in the preparation of the Subdivision Regulations.
- providing groundwater and groundwater threat information to the Planning Board.
- reviewing and commenting on the proposed revisions to the Zoning Ordinance.
- consultations with the Planning Board relative to development proposals.

Bill Klubben, *Executive Director*
Central New Hampshire
Regional Planning Commission

SALISBURY RESCUE SQUAD

The past year has been another busy one for the Salisbury Rescue Squad. We responded to 71 calls in 1988. Rescue calls are increasing each year and we are always recruiting new members. Our squad now numbers seven.

Often when we respond, townspeople tell us that they wish we could transport patients. Though in some cases it might speed the service, it is not feasible at this time, or in the foreseeable future, for us to undertake this responsibility. Transport requires a minimum of two people licensed, willing and able to cover for at least 3 hours per call, 24 hours a day. That's twelve on call, just for nights, daytime is another problem. Penacook Rescue Squad, with 40+ volunteer members provides us with transport service at a nominal fee. In the event that Penacook is out on another call, private ambulances may be called. In any event, in most cases, our squad has the patient stabilized, ready to travel when the ambulance arrives.

A licensed-to-transport ambulance would cost the town in excess of \$65,000.

At this time, our need is for a vehicle capable of safely conveying our equipment and rescue personnel to the scene of any emergency, taking into consideration the remoteness of our community. The \$33,000 truck we are requesting is a heavy-duty 4-wheel drive cab and chassis with a utility back to carry all our existing rescue and medical equipment plus space for future needs. If in the future it becomes possible for us to carry patients, this vehicle could be retrofitted to become a licensed transport ambulance.

We are grateful for the donations of many over the past year. Equipment is expensive and it is through donations that we are able to acquire specialized tools and medical equipment. Medical Anti-Shock Trousers to aid in the treatment of shock and trauma were acquired in this manner this year.

Finally, there are some things which each of us here in Salisbury could do to speed fire/rescue efforts. 1.) Learn CPR if you don't know it already, learn it again if it's been more than a year since your last course. Seconds count in a cardiac emergency, 2.) mark the entrance to your property with your name and give accurate instructions when you call fire alarm, 3.) leave instructions at your phone for the sitter, or house guests.

Respectfully submitted,

Salisbury Rescue Squad

MINUTES OF THE TOWN MEETING MARCH 8, 1988

Meeting was called to order at 1:00 PM with Moderator Ed Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to Karen Hooper and Bonnie Burgess, representing the PTG, for a wonderful dinner.

A motion was made and seconded to keep the polls open until 9:30 P.M. Vote was in the affirmative.

ARTICLE 1. Ballot article. To choose all necessary Town Officers for the ensuing year. Results of balloting:

Moderator for two years:	Edward D. Bailey	251
Selectman for three years:	Dorothea Lovejoy	132
Town Clerk for one year:	Dora L. Rapalyea	238
Tax Collector for one year:	Gayle B. Landry	245
Treasurer for one year:	Norma Lovejoy	247
Supervisor of checklist/six years	Frederick Adams	246
Road Agent for one year:	Don Nixon	136
Library Trustee for three years:	Patricia McDonough	231
Library Trustee for one year:	Sandra S. Miller	227
Trustee of Trust Funds — three years:	Daniel Hughes, Sr.	233
Budget Committee for three years:	Norma Lovejoy	194
Budget Committee for three years:	Don Nixon	185
Budget Committee for three years:	Lawrence Reagan	170
Planning Board for three years:	Brenda Boda	226

ARTICLE 2. To vote by Official Ballot the Amendments to the Salisbury Building Code (as proposed by the Planning Board) and printed in the Town Report.

1. Are you in favor of the adoption of the amendment as proposed by the Planning Board for the Building Code as follows: Replace Article VII with a new Article VII with the same title, Floodplain Development Regulations? (The new article, as printed in its entirety in the Town Report, contains regulations necessary for the Town's continued participation in the National Flood Insurance Program.)

174 YES 33 NO

ARTICLE 3. To vote by Official Ballot the adoption of RSA 202-A:11-b to permit the public library to retain all money it receives from its income-generating equipment to be used for general repairs and upgrading and for the purchase of books, supplies and income-generating equipment.

And to meet at 7:30 PM for the deliberative session to act on the following subjects:

ARTICLE 4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

At this time David Connors brought to the attention of the townspeople that in last year's Town Report Minutes, Article 25 had a misprint of the RSA. It should read RSA 229:5 VII, not 225:5 V. He also advised that he was misquoted in the last sentence of Article 25, in which it reads, "David Connors stated he agreed with T. Loop, that the road should **be** a Class V Road." The corrected sentence should read, "David Connors stated he agreed with T. Loop, that the road should **remain** a Class V Road." Mr. Connors then handed out a typed up correctd version of Article 25.

Motion was made and seconded to accept the corrections as presented. Vote was in the affirmative.

Selectman John Kepper pointed out the following corrections to be made in the Town Report: on page 10, under Motor Vehicle Permit Fees, last column should read \$50,000, not \$5,000; and on page 12, under Fire Department, second column Total should read \$15,921 not \$23,023.

Motion was made and seconded to accept the corrections as presented. Vote was in the affirmative.

At this time D. Chamberlin made a motion to leave the polls open until 9:00 P.M. Vote was in the affirmative.

ARTICLE 5. To see if the Town will (i) vote to rescind the vote adopted by warrant article at Town Meeting, March 12, 1985 relating to replacement of Pingree Bridge (which warrant article authorized the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Pingree Bridge and enabling the Town to apply for state and federal aid for said replacement), and (ii) vote to authorize the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate the said sum for the purpose of replacing or improving and repairing Pingree Bridge to at least a ten (10) ton certified truck weight and enabling the Town to apply for state and federal aid for said replacement or repair and improvement. The decision to replace or repair and improve shall be made by the Selectmen. (Ballot, By Petition)

At this time moderator E. Bailey stated that Article 7 was illegal because a bond issue could not be amended. Moderator E. Bailey then stated that Article 8 was superfluous to Article 7.

Selectmen J. Kepper then explained the three (3) alternative ways to pay for the bridge:

- 1) new 2 lane bridge — federal, state & local funding
- 2) new 1 lane bridge — state & local funding
- 3) repair old bridge — local & state funding if pending legislation is amended to use state funds

D. Hodges stated he felt this area would be changed if a new bridge was built; old bridge is historic and built in 1891. It was also stated that two bridges side by side would be hard to repair.

After much discussion the Article was asked to be moved by D. Chamberlin. J. Kepper asked that the Article be amended. A question was asked if the Article could be amended before adopted. P. Shaw asked if Town Counsel could be reached by phone to see if the bond issue could be amended. This Article was then tabled while J. Kepper spoke to Town Counsel by phone.

Article 5 then brought back and J. Kepper stated that Town Counsel advised the Article could be amended before voted on.

A motion was then made to strike the words, "...replacing or..." and to remove the last sentence of Article 5. The motion was seconded: the Article with amendments should read:

Article 5. To see if the Town will (i) vote to rescind the vote adopted by warrant article at Town Meeting, March 12, 1985 relating to replacement of Pingree Bridge (which warrant article authorized the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise an appropriate said sum for the purpose of replacing Pingree Bridge and enabling the Town to apply for state and federal aid for said replacement), and (ii) vote to authorize the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate the said sum for the purpose of improving and repairing Pingree Bridge to at least a ten (10) ton certified truck weight and enabling the Town to apply for state and federal aid for said repair and improvement.

A ballot was taken and there was 2/3 vote in favor of Article 5 as amended.

ARTICLE 6. To see if the Town will vote to amend the purpose of the Pingree Bridge Capital Reserve Fund, pursuant to RSA 35:16. The Amended purpose of the fund is to finance the Town's share of the cost of the replacement or the repair and improvement of Pingree Bridge. (By Petition).

D. Chamberlin made a motion to amend the Article to delete the words, "...replacement or the..." and was seconded by D. Rapalyea. The Article with amendments should read:

Article 6. To see if the Town will vote to amend the purpose of the Pingree Bridge Capital Reserve Fund, pursuant to RSA 35:16. The amended purpose of the fund is to finance the Town's share of the cost of the repair and improvement of Pingree Bridge.

Vote of 2/3 was needed. Vote was unanimous in favor of Article 6 as amended.

ARTICLE 7. To see if the Town will vote to amend and clarify the purpose for raising and appropriating funds for Pingree Bridge as follows: To see if the Town will authorize the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing in its present location or the repairing of Pingree Bridge and enabling the Town to apply for state and federal aid for said replacement. (By Petition, Ballot)

Moderator E. Bailey stated earlier (after Article 5) that this Article was illegal because a bond issue could not be amended.

ARTICLE 8. To see if the Town will vote to amend and clarify the purposes of the Pingree Bridge Capital Reserve Fund, established in 1985, to the following

purpose: To see if the Town will vote to establish a Capital Reserve Fund, pursuant to RSA 35:1, to be entitled the Pingree Bridge Capital Reserve Fund, and to appoint the Board of Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the fund is to finance the Town's share of the cost for the replacing in its present location or the repairing of Pingree Bridge. (By Petition)

Moderator E. Bailey stated earlier (after Article 5) that this Article was superfluous to Article 7.

ARTICLE 9. To see if the Town will vote to establish a Capital Reserve Fund to be entitled, Solid Waste Facility Capital Reserve Fund and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the fund is to provide the funds for studying, designing, permitting and closure of the Salisbury Landfill and creation of a Transfer Station at the same site.

Motion was made by J. Phillips and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000.00) to be put in the Solid Waste Facility Capital Reserve Fund (SWFCRF).

Motion was made by J. Phillips and seconded by D. Rapalyea to accept Article as read. Vote was in the affirmative.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to be put in the Emergency Services Equipment Capital Reserve Fund established in 1987.

Motion was made by P. Ballou and seconded by D. Rapalyea to accept Article as read. Vote was in the affirmative.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000.00) to be put in the Recreational Facilities Capital Reserve Fund established in 1987.

Motion was made by T. Casey and seconded by R. Irving to accept the Article as read. Vote was in the affirmative.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of six thousand dollars (\$6,000.00) to be put into the Pingree Bridge Capital Reserve Fund established in 1985.

This Article was tabled at this time until a ruling was made on Article 5. When Article 13 was brought back, a motion was made by D. Lovejoy and seconded by D. Chamberlin to accept the Article as read. Vote was in the affirmative.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to be put in the Reassessment of the Town Capital Reserve Fund established in 1986.

Motion was made by D. Chamberlin and seconded by J. Phillips to accept Article as read. Vote was in the affirmative.

ARTICLE 15. "Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property

is located or the state may acquire a tax lien against land and buildings for unpaid taxes.”

Motion was made by D. Chamberlin and seconded by P. Ballou to accept Article as read. Vote was in the affirmative.

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

Motion was made by N. Lovejoy and seconded by D. Rapalyea to accept Article as read. Vote was in the affirmative.

ARTICLE 17. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

Motion was made by A. Shaw and seconded by H. Smith to accept Article as read. Vote was in the affirmative.

ARTICLE 18. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

Motion was made by D. Lovejoy and seconded by D. Hodges to accept Article as read.

A. Shaw asked what transfer of tax liens means. J. Kepper stated that is the standard wording for this Article and is in the Warrant every year. D. Lovejoy stated there would be nothing to transfer because there would be no Tax Collector's sale this year.

Vote was in the affirmative.

D. Chamberlin then made a motion to keep the polls open until the close of the meeting, seconded by E. Shaw. Vote was in the affirmative.

ARTICLE 19. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under twenty-five hundred dollars (\$2,500.00).

Motion was made by C. Haight and seconded by D. Rapalyea to accept Article as read.

D. Hodges asked what would be sold. J. Kepper advised that this is a standard wording which means the Selectmen can sell anything with a value under \$2,500 that belongs to the Town.

Vote was in the affirmative.

ARTICLE 20. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept Article as read. Vote was in the affirmative.

ARTICLE 21. To transact any other business that may legally come before this meeting.

At this time Town Librarian Gail Clukay asked why Article 3 was not on the Official Ballot. J. Kepper stated it must have been an oversight. G. Clukay asked if the Article could still be voted on. Moderator E. Bailey stated he felt the Article could not be voted on at this time.

Motion made by D. Rapalyea and seconded by G. Clukay to have a voice vote on this Article, and to seek Town Counsel's advice on Article 3.

Vote was unanimous.

J. Kepper stated that there is no one to be Chairman of the Old Home Day Committee and that without a Chairman there would be no Old Home Day.

B. Floro was given a round of applause by the townspeople for his great work as a Selectman.

Moderator E. Bailey gave thanks to townspeople for their support during the Town Meeting. Thanks was also given to town officials for their work.

Motion was made to adjourn meeting. Motion was seconded. Vote was in the affirmative.

Meeting adjourned at 9:20 PM.

The above is a true copy according to the best of my knowledge and belief.

DORA RAPALYEA

Town Clerk

The above is a true copy according to the best of my knowledge and belief: Dora Rapalyea, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1988

Date	Name of Child	Name of Mother	Name of Father
Jan. 18	Brian James Clark	Jocelyn R. Clark	Laurence E. Clark, II
Feb. 18	Zachary Matthew Ruddy	Karen L. Ruddy	Matthew Richard Ruddy
Feb. 24	Samantha Lynn Faer	Patricia Gail Faer	Steven Herman Faer
March 31	Tessa Ariel Bristol	Sandra Lee Bristol	Charles L. Bristol
May 12	Kellen Gregory Martinez-Buckley	Debra L. Martinez-Buckley	Rodney M. Martinez-Buckley
June 29	Melissa Ann Sweatt	Kimberly Blye Sweatt	George A. Sweatt, III
July 24	Stephanie Lynn Merchant	Rene Streeter Merchant	Michael J. Merchant
Aug. 8	Christopher John Harrington	Pamela Lynn Harrington	John Edward Harrington
Aug. 25	Michael Pratte Germain	Janette Germain	Robert M. Germain
Sept. 8	Michael James Nugent	Jane Marie Nugent	Brent Thomas Nugent
Sept. 8	Lori Ann Mitrano	Kathy Ellen Mitrano	Salvatore John Mitrano
Oct. 11	Nicholas Stephen Hanson	Jo-Ellen J. Hanson	Stephen F. Hanson
Nov. 11	Wayne Lewis Allen	Deborah Ann Allen	Daniel Franklin Allen
Nov. 20	Charles Garrett Bickford	Anne Champagne Bickford	Charles S. Bickford
Dec. 19	Justin Daniel Golomb	Kaye Estelle Golomb	Kenneth Joseph Golomb

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1988

Date	Name of Groom	Residence	Name of Bride	Residence
Jan. 24	Peter E. Chestnut	Salisbury	Winifred A. Landry	Salisbury
March 19	Brent Thomas Nugent	Salisbury	Jane Marie Babineau	Salisbury
April 16	Kenneth Marrow	Massachusetts	Cassandra Sanders	Salisbury
May 14	James Garcia Carrion	Salisbury	Penny Lee Keyser	Salisbury
June 8	Brian E. Phelps	Salisbury	Pauline J. LaCroix	Salisbury
July 9	Lewis G. Armstrong	Connecticut	Beverly S. Johnson	Connecticut
Aug. 13	Gary M. McGlinchey	Salisbury	Kimberly F. Sanborn	Salisbury
Sept. 24	Harry Emerson Waters	Salisbury	Rebecca Lynn Nye	E. Andover
Oct. 15	Kevin D. Barry	Salisbury	Julie Jane Mitchell	Salisbury

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1988

Date	Name of Deceased	Place of Death
Jan. 27	Harold Chester Mussey	Franklin
March 10	Harold Berton Neal	Salisbury
April 18	Mildred S. Noelte	New London
May 18	Henry James Wormald	New London
Aug. 25	Tobey A. Heath	Salisbury
Aug. 26	Merton Tyler Raymond	Franklin
Oct. 16	Charles Curtis Taylor	Concord
Oct. 27	Vira F. Taylor	Boscawen
Nov. 14	Clifton Lewis Spurlin	Franklin
Dec. 4	Daniel E. Hughes, Sr.	New London
Dec. 28	Timothy J. Casey, Jr.	Franklin

I hereby certify that the above is correct according to my belief and knowledge.

DORA RAPALYEA, *Town Clerk*

Dimond Library

UNH

MainSt

Durham NH 03824



TOWN MEETING SCHEDULE

March 14, 1989

Polls Open at 1 P.M. — Close at 7:30 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd and 4th Mondays at 7:00 P.M.

Administrative Assistant Hours: Thursday & Friday
9:00 A.M. to 4:30 P.M.

Town Clerk Hours: Tuesday & Wednesday
In charge of: 9:00 A.M. to 11:00 A.M.
Auto Registrations 6:30 P.M. to 8:30 P.M.
Vital Records
Dog Licenses

Town Tax Collector Hours: Tuesday & Wednesday
In charge of: 9:00 A.M. to 11:00 A.M.
Property & Yield Taxes 7:00 P.M. to 8:30 P.M.

Library Tuesday — 1:00 P.M. to 5:00 P.M.
Thursday — 9:00 A.M. to 12 A.M.
Friday — 6:00 P.M. to 8:00 P.M.
Saturday — 1:00 P.M. to 4:00 P.M.
24-hour book return

Cover photo taken by Bruno Floro, showing the new addition to the Salisbury Elementary School.